IRM PROCEDURAL UPDATE

DATE: 12/18/2023

NUMBER: wi-21-1223-1192

SUBJECT: Various IRM Updates

AFFECTED IRM(s)/SUBSECTION(s): 21.4.2

CHANGE(s):

IRM 21.4.2.4(4) - Updated to add refunds cannot be systemically issued to a temporary address. If the address provided is a temporary address, a manual refund is required.

(4) CC CHKCL can be used to begin refund trace action if the taxpayer meets oral statement criteria and any one of the following conditions occur:

- Research shows the refund was issued and the taxpayer states the refund was received but the check was lost, stolen or destroyed.
- Research shows the refund check was issued **four weeks** ago (**nine weeks** for a foreign address) and taxpayer has not received their refund.

    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 2 additional weeks from the IDRS refund payment date for receipt of the check. If the check is not received by the end of those 2 weeks, follow normal refund trace procedures.

    Caution: Refunds cannot be systemically issued to a temporary address. If the address provided is a temporary address, a manual refund is required.

- Research indicates the taxpayer's direct deposit refund was issued at least **5 calendar days** ago, the taxpayer has not received their refund and the financial institution has no record of the deposit.

    Reminder: The above criteria also applies to accounts on Customer Account Data Engine (CADE) and CADE 2 processing after January 1, 2012.

    Exception: Do not initiate a trace for Economic Impact Payment pre-paid debit cards. See IRM 21.6.3.4.2.13.2, Economic Impact Payments - Refund Inquiries, for more information regarding non-receipt, lost, stolen or destroyed Economic Impact Payment pre-paid debit cards.

IRM 21.4.2.4.1(1) - Updated to add refunds cannot be systemically issued to a temporary address. If the address provided is a temporary address, a manual refund is required.

(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. 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 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. DO NOT UPDATE ADDRESS ON CC ENMOD unless the taxpayer meets oral statement criteria. See IRM 3.13.5.29, Oral Statement/Telephone Contact Address Change Requirements.

   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.

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   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 your servicing Refund Inquiry function. 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

IRM 21.4.2.4.3 -Updated to remove information for providing pre-populated Form 3911 if there is RIVO involvement.

(1) When CC CHKCL is input, the request is sent electronically to the RFC. The request is then forwarded to Philadelphia, PA, where Bureau of the Fiscal Service (BFS) determines the status of the check, cashed or not cashed. Trace requests for direct deposits are processed at RFC. Refer to the table below for resulting action.

Caution: Do not initiate a refund trace if there is RIVO involvement on the module. See IRM 25.23.12.4.1, Telephone Inquiries Regarding Identity Theft Victim Assistance (IDTVA)Tax-Related Cases, for additional information. Also see IRM 21.5.6.4.35.3, -R Freeze Overview For Accounts With Return Integrity Verification Operations (RIVO) Involvement, for additional information.

If	And	Then
Check **has not been** cashed	Check is one year old or less	Credit is returned to the taxpayer's account and a new refund is issued.
Check **has not been** cashed	Check is more than one year old	Check is automatically cancelled (TC 740) and reissued.
Check **has been** cashed	Check is less than one year old	BFS will send photocopy and claim FS Form 1133 to the taxpayer.

Check **has been** cashed	Check meets Limited Payability criteria	A photocopy of the cashed check is sent to the Refund Inquiry Unit to determine forgery.

Exception: A replacement check will not be issued for the first, second, or third round of Economic Impact Payments. Instead, advise the taxpayer will need to claim the Recovery Rebate Credit on the tax return for 2020 (EIP 1 and 2)/2021(EIP 3) as appropriate, if eligible. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

Note: Unlike the processing of regular check traces, **Limited Payability** procedures do not apply to direct deposit cases. It does not matter if the direct deposit is older than 14 months old. A **Non-Receipt Code** of **N** should be used regardless of the age of the direct deposit.

Caution: Remember, all taxpayer authentication rules and security requirements are the same for all refund accounts. It does not make a difference how the refund was issued, either direct deposit to the taxpayer's account, a Refund Advance Product (RAL/RAC) from the preparer or issued via paper check. See IRM 21.4.1.5.7 (2), Direct Deposits - General Information, **for more information on RAL/RACs.**

Caution: If the refund was based on an injured spouse claim (TC 150 with blocking series 920 -929 or TC 971 AC 071) and the overpayment will offset to the non-injured spouse obligation, input CC CHKCL with non-receipt code "H" to set the P-freeze and hold the refund for manual processing. See IRM 21.4.6.5.10.6, Issuing the Injured Spouse Refund, and IRM 21.4.4, Manual Refunds, for additional information.

IRM 21.4.2.4.4 -Updated to include note for Puerto Rico to send their Form 4442/e-4442 to Brookhaven Campus Refund Inquiry unit for IMF cases and Cincinnati Campus Refund Inquiry unit for BMF cases.

(1) The taxpayer may subsequently inquire after initiation of a refund trace on their missing refund check or non-receipt of a direct deposit refund. Determine if the taxpayer expected to receive their refund as a paper check or direct deposit. Use the following table in your attempt to resolve the taxpayer's issues. If no TC 971 AC 011 (indicates previous trace) is posted after the TC 846 date, see IRM 21.4.2.4 , Refund Trace Actions.

Note: In the chart below if it states "your affiliated RI unit", Puerto Rico will send their IMF IRM-directed Forms 4442 to the Brookhaven Campus Refund Inquiry unit and all BMF IRM-directed Forms 4442 will be referred to the Cincinnati Campus Refund Inquiry unit.

Row	If	And	Then
1	Taxpayer calls to check the	The refund was issued as a paper check	1. Research IDRS to determine the disposition code of the claim. Follow the procedures for the

	status of their refund trace		appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information. 2. If it has been longer than six weeks since the refund trace was started and there is no disposition code or you cannot resolve the taxpayer's inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit which either now controls the case, or to your affiliated RI unit if there is no current control base. Select Referral Type **IRM** with Category - **Other Write-In**. For Write-In description use **IRM 21.4.2.4.4**, Responding to Taxpayer's Subsequent Inquiries, and for Reason, select **Other or Complex Issue/Training Specialization**. Under notes section, include pertinent information. Verify taxpayer's telephone number and address. Advise the taxpayer to expect a response within **30 days**.
2	Taxpayer calls to check the status of a direct deposit refund trace	Less than 90 days from the Activity Code **3911TORDCC**	Advise the taxpayer banks are allowed up to **90 days** to respond to our request for information, from the date of the CC CHKCL input. **Note:** While banks may have 90 days to respond, it may take up to 120 days for resolution.
3	Taxpayer calls to check the status of a direct deposit refund trace	90 days or more from the Activity Code **3911TORDCC**	1. Research IDRS to determine the disposition code of the claim. Follow the procedures for the appropriate disposition code. See Exhibit 21.4.2-5, Disposition and Status Codes — Additional Action Time Frames, for more information. 2. If there is no disposition code or you cannot resolve the taxpayer's

			inquiry, send Form 4442/e-4442 to the Refund Inquiry Unit which either now controls the case, or to your affiliated RI unit if there is no current control base. Select Referral Type **IRM** with Category - **Other Write-In**. For Write-In description, use **IRM 21.4.2.4.4**, Responding to Taxpayer's Subsequent Inquiries, and for Reason, select **Other or Complex Issue/Training Specialization**. Under notes section, include pertinent information. Verify taxpayer's telephone number and address. Advise the taxpayer to expect a response within **30 days**.
4	Taxpayer finds their paper refund check after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority		1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame. **Note:** A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input. 2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to wait for a replacement check and return the original when the replacement is received. If the original check is found and cashed, advise the taxpayer to return the replacement check. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying **"CHKFOUND"**.

			3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the check can be cashed.
5	Taxpayer locates their direct deposit refund after Form 3911, Taxpayer Statement Regarding Refund, was sent, or a refund trace was initiated per oral statement authority		1. Determine if the CC CHKCL action can be interrupted. See Note below for CHKCL TERUP time frame. **Note:** A refund trace cannot be interrupted if the campus deadline to "DQ" the trace has passed. Per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input. 2. If it is too late to cancel the trace and the trace was valid, advise the taxpayer to contact their bank regarding the trace and request assistance. Input a History Item on CC TXMOD saying **"DEPFOUND"**. 3. If the CC CHKCL was input today and the TERUP can be completed (this action requires same day contact with the site that completed the input of CC CHKCL), advise the taxpayer the refund trace can be cancelled, and the direct deposited funds can be used.
6	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a	Check was cashed by someone other than the taxpayer	**Advise** the taxpayer to complete the claim form (FS Form 1133) and return it to the Bureau of the Fiscal Service (BFS) to pursue the claim. **Note:** If the taxpayer needs assistance with FS Form 1133, provide the taxpayer with the BFS Check Claims

	U.S. Treasury Check.		Branch toll-free number, 855-868-0151. Advise to press option 1, then option 1 again. Both English and Spanish speaking assistance is available on the Check Claims toll free number.
7	Taxpayer received FS Form 1133, Claim Against the United States for the Proceeds of a U.S. Treasury Check	Does not wish to pursue the claim	**Advise** the taxpayer no further action is required. Taxpayer may keep the copy of the check for personal records.
8	Taxpayer finds the original check	Also received a replacement check	**Advise** the taxpayer to return the original as soon as possible. See IRM 21.4.3.5.4, Returned Refund Check Procedures, for information. Input a History Item on CC TXMOD saying "CHKFOUND".

Note: If you are unable to determine where an employee is located, refer to the IUUD:IDRS UNIT & USR DATABASE and Discovery Directory. When faxing Form 4442/e-4442, you must use the fax number provided in the IRM if one is available. If a fax number is not available, refer to the fax number for the appropriate function shown on the Form 4442 Referral Fax Numbers on the SERP Who/Where page. For additional information regarding preparing Form 4442/e-4442 and sending to the responsible Refund Inquiry function, see IRM 21.3.5.4.3, How to Transmit/Route Referrals to Another Office/Function.

(2) Upon receipt of cases from the field where it has been more than three weeks since the CC CHKCL was input and no disposition code received, the Refund Inquiry Unit is to reinput the CC CHKCL and advise the taxpayer of the action. Once the trace is reinput, the refund trace time frames start over again, the TP must allow 6 weeks for paper checks and up to 120 days for direct deposits.

IRM 21.4.2.4.13 -Updated to further clarify that only the CDN received need be sent to files. Also removed the email address for BFS Customer Engagement Center at their request.

(1) Once it is determined a refund check has been cashed and BFS decides whether to honor the payee's check claim, the disposition information is sent to the Refund Inquiry function on an BFS CDN. As of March 30, 1998, BFS issues replacement settlement checks directly to the taxpayer on refunds determined to be forged or when appropriate, issues denial letters.

(2) Using the Payee Identification (TIN) or check information on the CDN, research CC SUMRY, CC IMFOLT, or CC IMFOLC to locate the refund in question. If using IMFOLC the correct tax module will appear.

Note: If there is a control open to Accounting function or the CDN is for a refund with a Payment Over Cancellation (POC) condition (for example, a replacement refund check was issued, and both the replacement and the original check were negotiated causing a TC 843 to post.), route the CDN to the open control or as appropriate to the Accounting team that works POC cases. For more information see IRM 3.17.80.4, Processing Payments Over Cancellation (POC) - Preliminary Processes before an Erroneous Refund.

(3) If "Settlement Denied" or "Forgery Established" is noted on the CDN, input CC MFREQ(C) if the module is not up on IDRS.

(4) If the explanation says, "Forgery Established", use CC REQ77 to input TC 971 AC 078 on CC TXMOD. Input the date of the CDN as the transaction date. . Close case with TC 290, with appropriate non-refile blocking series, using the CDN received as your source document.

(5) BFS may send more than one CDN on the same refund claim. The first CDN is to advise the IRS they are settling with the taxpayer and another CDN with the settlement check information. If there is a previous TC 971 AC 078 on the module, associate the CDN with the previous one in the file or destroy it. Do not input more than one TC 971 AC 078 for the same refund.

Note: If the CDN indicates "Settlement check number ….." or the CDN has settlement check information PRIOR to "forgery established", input a TC 971 AC 078.

(6) If the CDN indicates the "agency will be credited" or similar wording, monitor for the posting of the credit and take appropriate action. If forgery is determined, BFS will pay the taxpayer out of the Check Forgery Insurance Fund (CFIF). See IRM 21.4.2.4.15.3, Secret Service and Check Forgery Insurance Fund (CFIF).

Note: The IRS cannot provide the taxpayer any information about the status of the BFS settlement checks and cannot trace them.

(7) If the explanation says, "Settlement Denied", "Settlement Not Authorized", or "Settlement Not Recommended and Case is Closed", BFS has disallowed the claim and advised the taxpayer. Input a TC 971 AC 079 and file the CDN with TC 290 as instructed in (4) above. Do not input more than one TC 971 AC 079 for the same refund.

   a. If there is a previous TC 971 AC 078 for the same refund, BFS has done further investigation and has disallowed the claim after previously allowing it. Input TC 971 AC 079 and associate with the previous CDN.
   b. If claimant never lived at the check address (FS Form 1133 question 9 is "No"), research the return. If the check address was incorrect due to an IRS

error, research for another taxpayer with the same name at the address shown on the check. If found, process as erroneous refund. If not found, send the case back to BFS with a note: "Please Adjudicate IRS error". The BFS adjudication process could extend the time frame for final resolution by 2 - 6 months. Advise the taxpayer they will be contacted by BFS if additional information is required. If the address on the check is the same as that on the return, send the form back to the taxpayer with Letter 206C, Refund Inquiry; Copy of Check Requested/Check Being Traced (FS Form 1133), using appropriate paragraphs. If the case is a mixed entity, further research may be required to determine if the claimant is entitled to the check. Correct the account if necessary.

   c. If "Settlement not recommended pending refund from bank, incomplete FS Form 1133 Claim Form, or further investigation" or similar wording, file the CDN. Input TC 290 with blocking series 05.

      Caution: If BFS advises the IRS a settlement check has been issued to the taxpayer, do not issue a manual refund. This action will cause an erroneous refund. Anyone causing an erroneous refund must document the action and the employee must refer to IRM 21.4.5, Erroneous Refunds, and follow applicable actions.

(8) The CDN may have an unusual response and include copies of the FS Form 1133, check copies, or other forms. If it is not clear what BFS wants, contact BFS Customer Engagement Center via phone at 855-868-0151 and ask what action they intended for the taxpayer or the IRS.

Reminder: If after Disposition 11 is received and the taxpayer contacts the IRS, they should be referred to BFS whether a CDN has been received or not. See IRM 21.4.2.4.4.1, Subsequent Inquiries, With Status Codes, Without Prior Forgery Determination (CSR's and Refund Inquiry Unit), for the BFS address and phone number. Do not interfere with BFS claim process.

(9) If the CDN notes that "The payee has released their claim", close the control base with activity "TPRECCK".

(10) See IRM 21.4.2.4.15.3.3, Check Forgery Insurance Fund (CFIF) Impact on the Agencies, for additional information regarding CDNs related to forgery claims.

(11) Any CDN that is informational only should be destroyed as classified waste without taking a case count. The following list of examples is not all inclusive.

Example: Alleged forgery being investigated. More information to follow. Settlement is not recommended at this time. A request has been made to the payee for additional examples of their signature.
Appeal received. Further review is necessary to determine what action should be taken.

Settlement is not recommended at this time, pending further review by the United States Secret Service.

Exhibit 21.4.2-1 -Updated to add TC 840 when asking for full refund amount to be entered.

(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:

Note: If the taxpayer does not meet oral statement criteria, advise the taxpayer that Form 3911, Taxpayer Statement Regarding Refund, is available through the internet on 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 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 (CC ENMOD), DO NOT UPDATE ADDRESS ON CC ENMOD. Advise the taxpayer to file Form 3911. See IRM 21.4.2.4 (5), Refund Trace Actions, for fax options.

   a. The IMF paper 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 IMF paper check mail out date or the direct deposit date. Input immediately if taxpayer states the check was received but lost, stolen or destroyed.

Refund issued as	Determine date issued
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. **The systemic refund (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. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications. 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. See IRM 21.3.6.4.2, Other Methods of Obtaining Forms and Publications.

    f. Not a manual refund (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 Taxpayer's Subsequent Inquiries.

(3) If the refund was issued as a manual refund (TC 840), OSA can't be accepted. **DO NOT** input **CC CHKCL**. Advise the taxpayer they may obtain a copy of the Form 3911 at www.irs.gov under Forms and Instructions, or you can mail the

form with issuing campus return envelope. Tell them they can either mail or fax their request. Provide the fax number and address of the issuing campus Refund Inquiry function. For fax numbers and addresses, see Refund Inquiry Unit Addresses, located on Servicewide Electronic Research Program (SERP) under the Who/Where tab.

(4) After determining taxpayer meets oral statement criteria or a completed Form 3911 has been received, follow the CC CHKCL procedures to start the refund trace (recertification) process.

(5) Access CC TXMOD for the period in question.

(6) Open a control base as follows. This base must be created prior to CC CHKCLR input:

1. CC ACTON
   C#, CHKCLINPUT,B,3911
   *, the IRS received date

(7) See Exhibit 2.4.23-3, CC CHKCL Input Example, for additional information on CC CHKCL. Below is information regarding the input screen.

a. Overlay CC TXMOD with CC CHKCLR, the response will be CC CHKCL.
b. Line 1 is generated from CC TXMOD.
c. Line 2–5 Enter taxpayer's name on Line 2 (Name Line 1). Use the additional name lines for any in-care-of or other information. If the check copy and/or claim form are to be sent to the IRS employee instead of the taxpayer, input Internal Revenue Service on Name Line 2.
d. Line 6–7 Enter taxpayer's current address or the address where the claim form/check copy are to be sent if the check is paid.

   Note: Input of a name or address different from that on CC ENMOD will not update the master file Entity.

e. Line 8 Check Number (used by Refund Inquiry Unit **ONLY**.)
f. Line 9 Overlay T with the type of non-receipt code:
   C = Request for certified photocopy check (no P freeze set).
   D = Destroyed, unendorsed check (no P freeze set).
   E = Lost stolen or destroyed endorsed check (no P freeze set).
   F = Non-entitlement (Used by Refund Inquiry Unit only) (no P freeze set).
   H = Unendorsed check freeze cancellation credit (P- Freeze set).
   J = Non-receipt of substitute check (Used by Refund Inquiry Unit only).
   L = Lost, unendorsed check (no P freeze set).
   N = Non-receipt of refund (no P freeze set).
   P = Request for regular photocopy of check (no P freeze set).
   S = Stolen, unendorsed check (no P freeze set).
   X = Endorsed check freeze cancellation credit (P- Freeze set).

g. Line 9 Refund schedule number (RSN) = YYYYJJJSCTLLLL. On refunds issued in 2003 and later, input the refund schedule number shown on CC TXMOD as "RSN" below the TC 846. On CC IMFOLT the RSN is located to the right of the TC 846. Be sure to **modify** input using the campus number with which you are affiliated.
YYYY = (1-4 position) Cycle **YEAR** of the refund TC 846. **NOT the TAX PERIOD**.
JJJ = (5-7 position) Julian date refund is issued.
SC = (8-9 position) Modify by inputting your affiliated service center.
T = (10th position) File type "1" for IMF/CADE/CADE 2; "0" for BMF; "3" for CADE (obsolete as of January 1, 2012); "4" for IRAF; "5" for other; "6" for Non Master File.
LLLL = (11-14 position) Alpha characters; Four blanks for paper refunds; "Z" followed by three blanks for direct deposit; "I" followed by three blanks for International; "ZI" followed by two blanks for International direct deposit.

h. Line 9 Enter "Y" Generate TC 971 this generates a TC 971 AC 011. Only the Refund Inquiry Unit can use "N" for this entry.

i. Line 10 MMYYYY
MMYYYY=Issue date of refund input. Input actual date of the refund
MM= month; **YYYY** = year.
IMF paper refund check and direct deposit refund dates are 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>".
BMF check date - Add 1 calendar day to the TC 846 date.
BMF direct deposit date - Subtract 6 calendar days from the TC 846 date.
Accelerated cycle check date, see dates in items 10 below.

j. Line 10 Type of Payment code (P)
I = IMF
B = BMF
D = IDRS (CC RFUND)
M = Manual refund

k. Line 10 Sequence number of input from 001–999.

l. Line 10 DO = leave blank.

m. Lines 11, 13, and 15 Overlay the dollar signs with the full TC 846 or TC 840 amount of the refund you are tracing, even if a TOP partial offset has reduced the refund amount. If a TC 898 matches the TC 846 or TC 840, DO NOT input CC CHKCL.

n. Lines 11, 13, and 15 split refund indicator (SRI) = Indicates the type of split refund. Values are:
   o 0 - Not a split refund.
   o 1 through 3 - Enter the SRI related to the TC 846 shown on account for the refund you are tracing.

(8) Using the Missing Refund (CHKCL) IAT tool will automatically reassign the control base to the Refund Inquiry (RI) Team serving your site. If CC CHKCL must be input manually, reassign the control base to the Refund Inquiry Unit located at the Accounts Management Center serving your site. An open control base must remain **open** pending the trace process, which can take up to 120 days for direct

deposits and 6 weeks for paper checks. Use the control numbers listed below for processing the case:

Note: Paper refund trace inquiries (e.g., Form 3911, correspondence, etc.) should be worked where received unless the exception in IRM 21.4.2.4, Refund Trace Actions, applies. Toll free refund cases generated by Denver and Oakland will be reassigned to Kansas City RI, and Cleveland and Indianapolis will be reassigned to Memphis RI.

Overlay CC TXMOD with:
CC ACTON (new line)
C01 (new line)
Reassign Refund Inquiry Unit number
Andover = 0836088888
Atlanta = 0735300044
Austin = 0636099058
Brookhaven = 0136033333
Cincinnati = 0235300000
Kansas City = 0935903000
Fresno = 1036000005
Memphis = 0336000000
Ogden = 0436400005
Philadelphia = 0536022222

Reminder: If after inputting CC CHKCL you determine it was done in error, per IRM 2.4.23.2 (5), General Overview for Command Code CHKCL/CHKCLR, CC TERUPC can only be done on the same day of input.

(9) Advise taxpayer:

If	Then
Their check was not cashed	They will receive a replacement check in approximately 6 weeks (9 weeks if the TP has a foreign address).
Their refund was a direct deposit	After the trace is input, the Bureau of the Fiscal Service (BFS) will contact the banking institution to inquire about their refund status. It can take up to 120 days for a response to be received.
Their check was cashed	They will receive a claim package within 6 weeks (9 weeks if the TP has a foreign address) to complete and return to BFS in order to pursue their claim.
They do not wish to pursue their claim	No further action is required. They may keep the claim package with a copy of their check for their records.

Exception: A replacement check will not be issued for the first, second, or third round of Economic Impact Payments. Instead, advise the taxpayer will need to claim the Recovery Rebate Credit on their 2020/2021 tax return as appropriate, if eligible. See IRM 21.6.3.4.2.14, Recovery Rebate Credit, for more information.

(10) **Category Codes Associated with Command Code (CC) CHKCL**

Category Codes	Definition	How Updated	When Updated	Overaged
3911	Oral statement/or correspondence received regarding refund.	CC ACTON	Case controlled or condition identified.	**30** days from received date.
RCTF	CC CHKCL input for check or direct deposit claim.	Computer generated.	When CC CHKCL input.	**30** days from action date.
RFCK	CC CHKCL input for Photocopy.	Computer generated.	When CC CHKCL input.	**30** days from action date.
RFIQ	Correspondence received regarding refund.	CC ACTON	When case controlled	**45** days from received date

(11) CADE/CADE 2 refunds are processed daily and do not fall into accelerated cycles. To determine the correct issue date when inputting CC CHKCL for paper refunds that were issued during an accelerated refund cycle, see Document 6209, for cycle charts.

Note: No refund intercepts (i.e., CC NOREF) are allowed during accelerated refund cycles.

Exhibit 21.4.2-5 -Updated note for Puerto Rico to send their Form 4442/e-4442 to Brookhaven Campus Refund Inquiry unit for IMF cases and Cincinnati Campus Refund Inquiry unit for BMF cases.

(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.

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 **no action after 28 days from the status 01 date**, 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 **check within six weeks** (nine weeks for a foreign address).
07	Unprocessable claim.	If no other action indicated in the Integrated Data Retrieval System (IDRS) Control History section: 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. b. Advise the taxpayer they will be **contacted within 30 days**.
08	**For Direct Deposit Refunds -** No response from the Direct Deposit designated financial institution. The subsequent CC CHKCL input generates an FS Form 150.1 to the bank.	1. If it has been **more than 30 days from the status 08 date** 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. 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.
09	**For Direct Deposit Refunds -** 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.	1. If no TC 841 is present, and it has been **more than 90 days from the status 09 date** 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. **Note:** 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. 2. If it has not been at least 90 days, advise the taxpayer to call back after this time frame has elapsed. 3. If TC 841 is posted, advise taxpayer of refund reissue or other disposition of credit.
11	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 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.	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#. • Taxpayer will receive a copy of the cancelled check and FS Form 1133 **within 30 days of the Status** "11" date. • 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. **Allow 90 days** for processing.
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 **check within six weeks** (11 weeks for a foreign address).
32	Check cancelled - new check to be issued.	Taxpayer should **receive refund within four weeks** (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 **88888**. Follow procedures under "Code 09" Then section (3) above.