

IRM PROCEDURAL UPDATE

DATE: 10/21/2025

NUMBER: ts-21-1025-3650

SUBJECT: Various Changes to Refund Research

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

CHANGE(s):

IRM 21.4.1.4(1) - For accuracy of information updated to add information about the number of years serviced by the Refund Hotline. SERP Feedback 33141

(1) Taxpayers can use the following IRS automated systems to check their federal refund status:

- Where's my Refund (WMR) provides refund information for the current processing year plus two prior year returns

Note: The refund amount from the original return should always be used when accessing WMR. WMR gives the taxpayer the option of selecting the current or prior two tax years to check their refund status. The refund status will appear approximately: 24 hours after an accepted e-filed current-year return; 3 or 4 days after an accepted e-filed prior-year return or 4 weeks after they filed a paper return.

- IRS2GO provides current processing year plus two prior year return information
- Refund Hotline provides refund information for current processing year plus two prior year returns

Note: If taxpayer is calling and/or inquiring via correspondence/claim about their state refund, refer to State Income Tax Contact Information for the appropriate state agency number.

IRM 21.4.1.4(3) - For clarity added that Path act only applies to Individual accounts also updated chart to add information about IMF processing time frame and BMF return processing time frames

(3) Use the following table to determine if the processing time frame has been met. For individual accounts, if prior to February 15th, probe the taxpayer to determine if

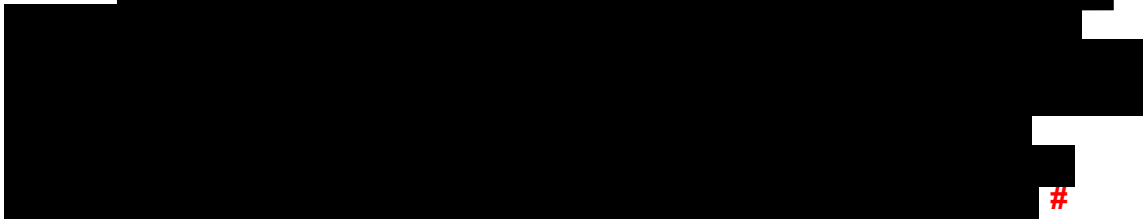
they meet the PATH Act Section 201 criteria and advise them of the refund time frames specified in IRM 21.4.1.3.1, PATH Act Refunds.

Note: DO NOT conduct any refund research prior to the end of these time frames, unless conditions in the table in (4) below exist.

Return Type or Form	Processing Time Frame
IMF Paper refund return: Form 1040 family	6 weeks for normal processing, if requesting direct deposit. Longer if the return needs corrections or extra review, or if a paper refund check is requested. - For Injured Spouse returns see IRM 21.4.6.6.4, Injured Spouse Inquiries, for additional information. Note: If taxpayer filed a Form W-7, Application for IRS Individual Taxpayer Identification Number, with their return, see IRM 3.21.263.8.4, Refund Inquiries Involving ITIN Issues. - For IMF, provide the taxpayer with information about our automated systems to check their federal refund status.
IMF e-File refund return: Form 1040 family	3 weeks (see above for time frame calculation guidance) - Refund research may begin after the 21st day, if requesting direct deposit. Longer if the return needs corrections or extra review, or if a paper refund check is requested. Caution: Tax returns meeting the PATH Act Section 201 criteria may exceed the 21 day time frame between the return received date and refund sent status.
1040-X return (see (8) below for amended return information through IRS automation)	- up to 16 weeks - Provide the taxpayer with information about our automated amended return application, Where's My Amended Return? (WMAR) on IRS.gov.
BMF Paper refund return: Form 706 family Form 1120 family Form 1065 Form 2290	4-6 weeks for normal processing - Refund research may begin after the 42nd day.

Form 3520 Form 8752 Form 8804 Form 8805	
BMF Paper refund return: Form 990-T (401(a)/408A)	• 4-8 weeks for normal processing • Refund research may begin after the 56th day.
BMF Paper refund return: Forms 720 family Form 941 Form 943 Form 944	• 6-8 weeks for normal processing • Refund research may begin after the 56th day.
BMF Paper refund return: Form 4720	• 8 weeks for normal processing • Refund research may begin after the 56th day.
BMF Paper refund return: Form 1041	• 8-10 weeks for normal processing • Refund research may begin after the 70th day.
BMF Paper refund return: Form 940	• 10 weeks for normal processing • Refund research may begin after the 70th day.

Note: #



Caution: Additional taxpayer authentication is required on modules where RIVO or CI-SDC indicators are present **and** a CP 53 series notice was issued (e.g., CP 53, 53A, 53B, 53C, or 53D) for the tax period in question. Follow the procedures in IRM 21.1.3.2.4, Additional Taxpayer Authentication, and refer to IRM 25.25.12.9, Limited Direct Deposit Refund Procedures. See IRM 21.4.1.5.8.1, Direct Deposit Reject Reason Codes, for additional CP 53 notice series information. 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). For non TPP calls, taxpayers may check their records and call back.

Reminder: If IDRS research reveals TC 971 AC 052, or TC 971 AC 152 or Refund Status Code is **K4** on CC FFINQ, see the guidance in IRM 21.4.1.4.1.2, Return Found/Not Processed.

IRM 21.4.1.4.1.1(1) - To include missing information updated to add information about returned filed with ITIN applications. SERP Feedback 33536

(1) Review the following table to determine the required action for **paper returns**. See IRM 21.4.1.4 (3), Refund Inquiry Response Procedure, for normal processing time frames.

Note: If the taxpayer submitted their return with an ITIN application refer to IRM 3.21.263.8, Accounts Management (AM), for ITIN application inquiries.

If maximum normal processing time is:	Then
Not met	Advise the taxpayer of the normal processing time, and to visit Where's My Refund at IRS.gov, or the IRS2Go (English and Spanish) phone application from a smart phone, for current refund information if the refund is not received within the time frame provided. Where's My Refund can inform the individual taxpayer if the IRS received the original return, and the projected date of the refund. Automated systems are not available for business taxpayers. Note: DO NOT offer the toll-free Refund Hotline, 800-829-1954, as an option unless the taxpayer says they do not have a computer or internet access. Reminder: Where's my Refund (WMR) provides refund information for the current processing year plus two prior year returns and cannot provide any information on Form 1040-X, Amended U.S. Individual Income Tax Return.
Met and the tax module indicates that a paper return was received , but was not processed	- Apologize for the delay and advise the taxpayer that we are working returns in the order they were received. - Advise the taxpayer: "In most instances, no further action is needed. Whether you filed electronically or by paper, we will contact you by mail if we need more information or if we made a change to your

	return." Advise the taxpayer: To check the current operational status, go to IRS.gov web address and type "processing status" in the search bar, "processing status for tax forms" is the top choice listed in the results. Note: If the taxpayer received a CP 80, follow guidance above. For more information about CP 80, see IRM 21.2.4.3.44.2, CP80/CP080 Resolution, and AMRH12 Reply Received. Reminder: WMR provides refund information for the current processing year plus two prior year returns and cannot provide any information on Form 1040-X, Amended U.S. Individual Income Tax Return.
Met, but no record that a paper return was received	- If the taxpayer filed on paper more than six weeks ago, advise the taxpayer: To check the current operational status, go to IRS.gov web address and type "processing status" in the search bar, "processing status for tax forms" is the top choice listed in the results. Returns are processed in the order they are received, additional time may be required. - If the taxpayer is due a refund, and filed more than six weeks ago, but Where's My Refund does not have any information about the status of their return, advise them to resubmit the tax return, electronically if possible. Exception: If the taxpayer has sent the paper return by certified mail for a prior year return and their tracking information states the return was received do not ask the taxpayer to resubmit the return. Advise it can take up to 12 weeks to process a prior year return. - If the taxpayer did not file a refund return and they mailed their return before the processing month indicated at Processing status for tax forms, advise them to resubmit the tax return, electronically if possible. - If resubmitting electronically, advise the taxpayer to ensure they receive a confirmation email from the e-file provider that the IRS accepted their return for

	filing. If resubmitting by paper, advise the taxpayer to ensure the return includes an original signature and all documents submitted with the original return. If the taxpayer requests the mailing address to submit their return, advise the taxpayer: To obtain the correct address to send your return, go to IRS.gov web address and type "where to file" in the search bar, "Where to File Paper Tax Returns With or Without a Payment" is the top choice listed in the results. Reminder: WMR provides refund information for the current processing year plus two prior year returns and cannot provide any information on Form 1040-X, Amended U.S. Individual Income Tax Return.
--	--

IRM 21.4.1.4.1.1(1) box 3 - For accuracy of information updated to reword direction to incorporate non-refund returns. SERP Feedback 32243

(1) Review the following table to determine the required action for **paper returns**. See IRM 21.4.1.4 (3), Refund Inquiry Response Procedure, for normal processing time frames.

Note: If the taxpayer submitted their return with an ITIN application refer to IRM 3.21.263.8, Accounts Management (AM), for ITIN application inquiries.

If maximum normal processing time is:	Then
Not met	Advise the taxpayer of the normal processing time, and to visit Where's My Refund at IRS.gov, or the IRS2Go (English and Spanish) phone application from a smart phone, for current refund information if the refund is not received within the time frame provided. Where's My Refund can inform the individual taxpayer if the IRS received the original return, and the projected date of the refund. Automated systems are not available for business taxpayers. Note: DO NOT offer the toll-free Refund Hotline, 800-829-1954, as an option unless the taxpayer says they do not

	have a computer or internet access. Reminder: Where's my Refund (WMR) provides refund information for the current processing year plus two prior year returns and cannot provide any information on Form 1040-X, Amended U.S. Individual Income Tax Return.
Met and the tax module indicates that a paper return was received , but was not processed	• Apologize for the delay and advise the taxpayer that we are working returns in the order they were received. • Advise the taxpayer: "In most instances, no further action is needed. Whether you filed electronically or by paper, we will contact you by mail if we need more information or if we made a change to your return." • Advise the taxpayer: To check the current operational status, go to IRS.gov web address and type "processing status" in the search bar, "processing status for tax forms" is the top choice listed in the results. Note: If the taxpayer received a CP 80, follow guidance above. For more information about CP 80, see IRM 21.2.4.3.44.2, CP80/CP080 Resolution, and AMRH12 Reply Received. Reminder: WMR provides refund information for the current processing year plus two prior year returns and cannot provide any information on Form 1040-X, Amended U.S. Individual Income Tax Return.
Met, but no record that a paper return was received	• If the taxpayer filed on paper more than six weeks ago, advise the taxpayer: To check the current operational status, go to IRS.gov web address and type "processing status" in the search bar, "processing status for tax forms" is the top choice listed in the results. Returns are processed in the order they are received, additional time may be required. • If the taxpayer is due a refund, and filed more than six weeks ago, but Where's My Refund does not have any information about the status of their return, advise them to resubmit the tax return, electronically if possible. Exception: If the taxpayer has sent the paper return by

	certified mail for a prior year return and their tracking information states the return was received do not ask the taxpayer to resubmit the return. Advise it can take up to 12 weeks to process a prior year return. • If the taxpayer did not file a refund return and they mailed their return before the processing month indicated at Processing status for tax forms, advise them to resubmit the tax return, electronically if possible. • If resubmitting electronically, advise the taxpayer to ensure they receive a confirmation email from the e-file provider that the IRS accepted their return for filing. • If resubmitting by paper, advise the taxpayer to ensure the return includes an original signature and all documents submitted with the original return. If the taxpayer requests the mailing address to submit their return, advise the taxpayer: To obtain the correct address to send your return, go to IRS.gov web address and type "where to file" in the search bar, "Where to File Paper Tax Returns With or Without a Payment" is the top choice listed in the results. Reminder: WMR provides refund information for the current processing year plus two prior year returns and cannot provide any information on Form 1040-X, Amended U.S. Individual Income Tax Return.
--	---

IRM 21.4.1.4.1.2(1) - For clarity updated to include direction to research all available systems before telling a taxpayer to refile their missing return. SERP Feedback 34064

(1) It is essential to complete all account research prior to telling the taxpayer to refile a return. The list of command codes below is not all inclusive, and additional command codes may be required for thorough research. Research the Correspondence Imaging Inventory (CII) to determine if the taxpayer submitted their return in response to a previous request for information. See IRM 21.5.1.5.5, Processing/Reprocessing CII Tax Returns, for more information.
The return was received, but not processed:

Row	If Command Code (CC)	Research Shows	Then
1	TXMOD	UXXXX (unpostable return) in same line as TC 150 in pending transaction section. See IRM 21.5.5, Unpostables.	Research CC UPTIN
2	TXMOD / IMFOL	TC 914, 916 or 918 or # #	# #
3	TXMOD / ENMOD	Shows TC 971 AC 052, or TC 971 AC 152 or Refund Status Code is K4 on CC FFINQ, which indicates RICS is reviewing the return.	- Advise the caller that the return is still in processing. - If there are freeze code conditions present, these will take precedence over the TC 971 AC 052/152 - If there are no freeze codes present, and the account has: 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. Reminder: Do not mention RICS, RIVO, CI, etc, unless other account conditions indicate involvement and require it. Note: 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), then follow the instructions in the appropriate box below.
4	TXMOD / ENMOD	Return was zeroed out, partially zeroed or credits reversed 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.
5	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.
6	TXMOD / TRDBV	TC 971 AC 111 (CC TXMOD), TRDBV shows UPC 126 RC 0 and the TP filed the return on MFT 32, or the return was GUF Voided/Deleted.	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.
7	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. Note: Non-TPP assistors see IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone

			Assistors Response to Taxpayers.
8	IMFOLI / IMFOLE / IMFOLT / TRDBV	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 ERS CORRECTED and CC TRDBV CODES screen does not have an Identity Theft indicator T .	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.
9	IMFOLI / IMFOLE / IMFOLT / TRDBV	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 ERS CORRECTED and CC TRDBV CODES screen has an Identity Theft indicator T .	• 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. • Follow the guidance in IRM 3.28.4.7 (2), Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only, for routing based on the DLN of the return. Select category, "Refund" then select "SPIDT". If additional action is required (i.e., injured spouse claim, Form 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. • 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 current processing times plus 12 weeks have passed and a Form 4442 has already been submitted, 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 assistants should then follow the guidance above. • For paper inquiries, follow procedures in Note below. Note: If no return is posted and indicators exist for MFT 32, when working Form 3911, Form 1310, or other correspondence, employees should close their case with Letter 109C, Return
--	--	--	--

			Requesting Refund Can't be Located or Not Filed; Send Copy, using an "*" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time, with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them 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. Exception: If the taxpayer is responding to Letter 0012C and provides all the requested documents, send Form 4442/e-4442 as instructed above.
10	TXMOD / ENMOD	RJ 150 (rejected return).	Research CC ERINV. See IRM 21.4.1.4.1.2.3, Returns Located on Error Resolution System (ERS) or Rejects.
11	FFINQ	Return information (after no information on CC SUMRY or CC	See IRM 21.4.1.4.1.2.3, Returns Located on Error Resolution System (ERS) or

		IMFOL) and no FREEZE-INDICATOR.	Rejects.
12	TRDBV	Return information (for IRS e-File).	See IRM 21.4.1.4.1.2.2, Researching Rejected IMF E-filed Returns. Note: 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 21.5.5, Unpostables.

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.

**IRM 21.4.1.4.1.2(1) box 9 - For clarity updated to include direction to use the paragraph in Letter 109C which allows for other toll-free phone numbers.
SERP Feedback 34028**

(1) It is essential to complete all account research prior to telling the taxpayer to refile a return. The list of command codes below is not all inclusive, and additional command codes may be required for thorough research. Research the Correspondence Imaging Inventory (CII) to determine if the taxpayer submitted their return in response to a previous request for information. See IRM 21.5.1.5.5, Processing/Reprocessing CII Tax Returns, for more information.
The return was received, but not processed:

Row	If Command Code (CC)	Research Shows	Then
1	TXMOD	UXXXX (unpostable return) in same line as TC 150 in pending transaction section. See IRM 21.5.5, Unpostables.	Research CC UPTIN
2	TXMOD / IMFOL	TC 914, 916 or 918 or # [REDACTED]	# [REDACTED]

		#	#
3	TXMOD / ENMOD	Shows TC 971 AC 052, or TC 971 AC 152 or Refund Status Code is K4 on CC FFINQ, which indicates RICS is reviewing the return.	- Advise the caller that the return is still in processing. - If there are freeze code conditions present, these will take precedence over the TC 971 AC 052/152 - If there are no freeze codes present, and the account has: 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. Reminder: Do not mention RICS, RIVO, CI, etc, unless other account conditions indicate involvement and require it.

			Note: 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), then follow the instructions in the appropriate box below.
4	TXMOD / ENMOD	Return was zeroed out, partially zeroed or credits reversed 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.
5	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.
6	TXMOD / TRDBV	TC 971 AC 111 (CC TXMOD), TRDBV shows UPC 126 RC 0 and the TP filed the return on MFT 32, or the return was GUF Voided/Deleted.	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.
7	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. Note: Non-TPP assistors see IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.
8	IMFOLI / IMFOLE / IMFOLT / TRDBV	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 ERS CORRECTED and CC TRDBV CODES screen does not have an Identity Theft indicator T .	See IRM 25.25.6.6, Non Taxpayer Protection Program (TPP) Telephone Assistors Response to Taxpayers.

9	IMFOLI / IMFOLE / IMFOLT / TRDBV	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 ERS CORRECTED and CC TRDBV CODES screen has an Identity Theft indicator T .	• 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. • Follow the guidance in IRM 3.28.4.7 (2), Procedures for Reprocessing Deleted Returns - UPC 147 RC 0 Only, for routing based on the DLN of the return. Select category, "Refund" then select "SPIDT" If additional action is required (i.e., injured spouse claim, Form 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. • 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 current processing times plus 12 weeks have passed and a Form 4442 has
---	---	--	--

			already been submitted, 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 assistants should then follow the guidance above. • For paper inquiries, follow procedures in Note below. Note: If no return is posted and indicators exist for MFT 32, when working Form 3911, Form 1310, or other correspondence, employees should close their case with Letter 109C, Return Requesting Refund Can't be Located or Not Filed; Send Copy, using an "*" to replace the taxpayer's TIN. Use the paragraph for all other toll-free numbers advising the taxpayer to call IRS at 800-829-1040. Include the hours of operation which are Monday through Friday, 7:00 a.m. to 7:00 p.m., local time,
--	--	--	---

			with the exception of Puerto Rico, which is 8:00 a.m. to 8:00 p.m., local time. Advise the taxpayer that the return has been selected for further review and that we'll need to speak with them 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. Exception: If the taxpayer is responding to Letter 0012C and provides all the requested documents, send Form 4442/e-4442 as instructed above.
10	TXMOD / ENMOD	RJ 150 (rejected return).	Research CC ERINV. See IRM 21.4.1.4.1.2.3, Returns Located on Error Resolution System (ERS) or Rejects.
11	FFINQ	Return information (after no information on CC SUMRY or CC IMFOL) and no FREEZE-INDICATOR.	See IRM 21.4.1.4.1.2.3, Returns Located on Error Resolution System (ERS) or Rejects.
12	TRDBV	Return information (for IRS e-File).	See IRM 21.4.1.4.1.2.2, Researching Rejected IMF E-filed Returns. Note: 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 21.5.5, Unpostables.
--	--	--	---

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.

IRM 21.4.1.4.1.2(2) - For consistency updated to include information about returns received but not processed. SERP Feedback 33163

(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.

Reminder: If the maximum normal processing time has been met and the tax module shows an electronically filed (e-filed) return was received but not processed, advise the taxpayer as follows:

If an acknowledgment **was** received: Advise the taxpayer to promptly respond to any requests for additional information. No further action is needed at this time.

If an acknowledgment was **not** received: Instruct the taxpayer to refile their return.

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.

IRM 21.4.1.4.1.2.1(2) - For accuracy of information updated to add information about 1040-NR returns. SERP Feedback 32376

(2) A copy of the tax return will be required in order to adjust the taxpayer's account. The taxpayer may submit a copy of the return via fax or it can be ordered via CC ESTAB. Follow the chart below for procedures on **refund or balance due returns** meeting transcription error criteria.

Note: Due to the original return processing error, the referrals must be treated as **priority** work. Once the case has referred, ICT will follow scanning procedures and scan the cases as Priority Code 1 under category code SPC5.

If	And	Then
CC TRDBV/RTVUE shows partial or zero/blank return information, such as income, credits etc. (i.e., CC TRDBV/RTVUE shows no income or withholding or partial income amounts, with standard deduction and/or gross child other dependent credit amounts)	taxpayer confirms the return is wrong or incomplete and what is posted is not what they filed and they can submit a copy of their tax return via fax/EEFax while on the call	• Provide the taxpayer with the fax/EEFax number and advise they must stay on the phone to confirm receipt of the complete tax return. • Once the return is received, the CSR must conduct a quick review for any missing/incomplete documentation: a. Form 1040 page 1 and 2 b. Required signature(s), if joint return c. Taxpayer Identification Numbers (for all) d. Income documents (i.e., W-2) e. Schedules (i.e., Sch 1 for self-employment tax) f. Credits - (i.e., Form 8812) g. The list is not all inclusive • If there is any missing documentation, advise the taxpayer. If they are unable to submit the required documentation while on the phone, advise the taxpayer to call back or offer to order the tax return to adjust the account (follow the next

		If/Then section below). • If the taxpayer provides all required documentation, complete a Form 4442/e-4442, Inquiry Referral. • Select Referral Type "IRM" with Category - "Other Write-In". For Write-In description use "IRM 21.4.1.4.1.2.2 - Return Found - Processing Errors Identified" and for Reason select "Other or Complex Issue/Training Specialization". Under notes section add: a. Copy of tax return is attached b. Return was reviewed for required documentation c. Any other pertinent information • Verify taxpayer's telephone number and address. • Advise the taxpayer they will be contacted if any missing documentation is identified subsequently. • Advise the taxpayer of 30 day time frame. • The Form 4442/e-4442 must be treated as priority and reviewed the same day. The lead or designated individual must review and forward the referral and tax return copy to the <i>Fresno Referral Coordinator</i> using efax # [REDACTED]
--	--	---

		The Fresno coordinator will review Form 4442/e-4442 and reject it to the originator if it does not meet criteria.
CC TRDBV/RTVUE shows partial or zero/blank return information, such as income, credits etc. (i.e., CC TRDBV/RTVUE shows no income or withholding or partial income amounts, with standard deduction and/or gross child other dependent credit amounts)	taxpayer confirms the return is wrong or incomplete and what is posted is not what they filed and they can't provide a copy of the return	- Apologize to the taxpayer - Advise the taxpayer the copy of the original tax return must be ordered to correct the tax account. - Complete "IRM" Form 4442/e-4442 using "ESTABD" category then select "89-Fresno-Electronic" Note: If return is a 1040-NR, use "ESTABD" category then select "28 - Philadelphia – Electronic" - Add the following in Notes section - "Priority, ESTAB (S) required, and include the return DLN" - If your function does not utilize e-4442 referral process, forward a paper Form 4442 as appropriate to either the Fresno Accounts Management or Philadelphia IMF International e-fax number under Form 4442 Referral Fax Numbers. - Advise the taxpayer it could take up to 60 days for entire process Note: If the taxpayer meets hardship criteria, 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.
--	--	--

Reminder: If an erroneous refund is identified during research, see IRM 21.4.5, Erroneous Refunds.

Note: The procedures for tax returns involving transcription errors are outlined in IRM 21.5.2.4.3.1, Adjustments Not Requiring an Amended Return or Taxpayer Documentation.

IRM 21.4.1.4.1.2.5(2) - For accuracy of information updated to add information about incomplete Forms 1040-SS and 1040-PR where letters 2894C or 2894SP are issued to request the missing information needed to process return. SERP Feedback 32463

(2) ERS will contact taxpayers via Letter 0012C, Individual Return Incomplete for Processing: Forms 1040 and 1040-SR or Letter 4087C, International Return Incomplete for Processing: Form 1040-NR, 1040-NR-EZ, 1040, 1040-SR, 1040A, 1040EZ, for international taxpayers and Letter 2894C, Incomplete for Processing of Form 1040-SS, or Letter 2894C -SP, Incomplete for Processing of Form 1040-PR - Spanish Version, for Form 1040-SS and 1040-PR. 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 "e" 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 0012C 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 (14) below.

Caution: If the Letter 0012C is about 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.

IRM 21.4.1.4.1.2.5(14) - To include missing information updated to advise taxpayer of upload capabilities. SERP Feedback 32578

(14) Use the following chart when advising the taxpayer to send/re-send the requested information to ERS/Rejects. For any ERS/Reject status requiring a

fax/EEFax, use the numbers below. Use CC ERINV to determine the correct FLC to match up with the fax number. MeF returns may be worked at any site depending on workflow, generally the FLC is covered as stated in the chart. 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.

Reminder: If the taxpayer has a copy of their letter, advise the taxpayer they can safely upload and submit requested forms, schedules, or other information required by visiting IRS.gov/connect and to include the reference control number found in their letter.

ERS/Rejects File Location Codes Addresses and Fax Numbers

Common FLC	Address	Fax Number
18, 20, 21, 53, 71 Paper Returns	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team	855-204-5020
73,75, 76 MeF Returns	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team	844-254-2836
07, 09, 10, 36, 43, 89, 99 Paper Returns	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 MeF Returns	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	844-254-2834
11, 17, 29, 49, 94 Paper Returns	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, 80, 90 MeF Returns	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	844-254-2835
--------------------------------------	--	--------------

IRM 21.4.1.4.1.2.5(14) - For accuracy of information updated to add information about additional FLC for Austin MeF returns. SERP Feedback 32618

(14) Use the following chart when advising the taxpayer to send/re-send the requested information to ERS/Rejects. For any ERS/Reject status requiring a fax/EEFax, use the numbers below. Use CC ERINV to determine the correct FLC to match up with the fax number. MeF returns may be worked at any site depending on workflow, generally the FLC is covered as stated in the chart. 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.

Reminder: If the taxpayer has a copy of their letter, advise the taxpayer they can safely upload and submit requested forms, schedules, or other information required by visiting IRS.gov/connect and to include the reference control number found in their letter.

ERS/Rejects File Location Codes Addresses and Fax Numbers

Common FLC	Address	Fax Number
18, 20, 21, 53, 71 Paper Returns	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team	855-204-5020
73,75, 76 MeF Returns	Internal Revenue Service 3651 South Interregional Highway 35 Stop 6126 Austin, TX 78741 Attn: SP Rejects Team	844-254-2836
07, 09, 10, 36, 43, 89, 99 Paper Returns	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1	855-892-7588

	Kansas City, MO 64108-4302 Attn: SP Rejects Team	
14, 16, 70, 79 MeF Returns	Internal Revenue Service 333 West Pershing Road Stop 6120 N-1 Kansas City, MO 64108-4302 Attn: SP Rejects Team	844-254-2834
11, 17, 29, 49, 94 Paper Returns	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, 80, 90 MeF Returns	Internal Revenue Service 1973 N Rulon White Boulevard Stop 6121 Ogden, UT 84404 (For certified mail, use 84201) Attn: SP Rejects Team	844-254-2835

IRM 21.4.1.5(1) - To ensure taxpayers are kept informed of account actions, added direction to follow IRM 21.3.3.4.16.3.1, When to Respond

(1) On occasion the taxpayer may contact the IRS to resolve a return discrepancy.

Row	If	Then
1	Correspondence is received from the taxpayer	1. Review correspondence. 2. Resolve case if the necessary information is included.
2	Correspondence is received from the taxpayer	1. Review correspondence and if information needed to resolve return discrepancy is not included, 2. Contact the taxpayer by phone or prepare "C" letter requesting all information required to resolve the case. 3. Suspend case for 45 days (70 days

		for overseas taxpayers).
3	A call is received from the taxpayer and the case can be worked without the taxpayer's signature	1. Obtain missing information. 2. Resolve case.
4	A call is received and the taxpayer's signature is required to resolve the case	1. Request taxpayer to respond to C letter and 2. Return signature document in envelope provided.
5	No response is received to C letter and it's after 45 days (70 days for overseas taxpayers)	1. Send closing letter advising taxpayer information is required to complete processing. 2. Close case.

Reminder: Follow guidance in IRM 21.3.3.4.16.3.1, When to Respond, to ensure the taxpayer's understanding on what is happening with their inquiry.

Note: If Submission Processing does not receive a response to their inquiry, they will attempt to process the return without the information. If the document or return cannot be processed, they will send another letter to the taxpayer.

IRM 21.4.1.5.5(1) - For consistency updated to include that freeze conditions can also be numeric (1-9)

(1) If your research shows that the account is in "Status 12" with a credit balance on the module, a freeze code will be on the account. This can be identified on CC IMFOL, CC BMFOL, CC TXMOD or CC SUMRY with an alpha (**AZ**) or numeric (**1-9**) character. For information on resolving these accounts refer to IRM 21.5.6, Freeze Codes.

Reminder: If a "-Z" Freeze is present, see IRM 21.5.6.4.52, -Z Freeze.

IRM 21.4.1.5.7(2) - For clarity, added paragraph 2 to describe the five ways to identify Direct Deposit Refunds

(2) There are five ways to identify Direct Deposit Refunds:

- CC TXMOD shows the RSN directly below the TC 846. The 11th and 12th digits identify the method of payment for the refund. A "Z" in the 11th position indicates a Direct Deposit.
- The CC REINF response screen shows "GENERATED REFUND EFT" if a Direct Deposit Refund was issued in lieu of a paper check.
- CC TXMOD and CC IMFOLT indicator will appear near the right margin either on the same line as the TC 846 or the next line as: DD: "0" (paper check) or "9" (direct deposit).
- CC TXMOD and CC IMFOLT display a "10" in the "DIR-DEP-REJ-RSN-CD>" and "DDRC:" fields, respectively.
- CC IMFOBT and CC TRDBV displays the bank ABA (routing) number and the bank account number receiving the direct deposit.

Caution: A Direct Deposit Refund can be rejected during processing and a paper check refund issued instead. A Direct Deposit Reject Reason Code will appear in the "DIR-DEP-REJ-RSN-CD>" field on TXMOD and in the "DDRC" field on IMFOLT. See IRM 21.4.1.5.8.1, Direct Deposit Reject Reason Codes for a list of reject reason codes. A CP 53 may be present on TXMOD.

IRM 21.4.1.5.7.6(4) - To ensure taxpayers are kept informed of account actions, added direction to follow IRM 21.3.3.4.16.3.1, When to Respond. SERP Feedback 34057

(4) Do not issue a replacement check for the first, second or third round of Economic Impact Payments. When following procedures listed below whether the taxpayer **has or has not** filed a 2020 or 2021 tax return, if the financial institution will not return the misdirected funds and a reversal of the EIP is required, follow IRM 21.4.5.11.1, IRS Error Direct Deposit, paragraph 4, so the balance created by the EIP reversal does not negatively impact these taxpayers.

Note: EIPs 1 and 2 are located on 202012 tax module and EIP 3 can be located on the 202112 tax module.

Note: These procedures will be used for both misdirected direct deposits and Limited Pay checks when EIP is involved.

Reminder: Follow guidance in IRM 21.3.3.4.16.3.1, When to Respond, to ensure the taxpayer's understanding on what is happening with their inquiry.

Reminder: If working a CII case, follow IRM 21.5.1.5.1(8), CII General Guidelines, and capture the "request completed" screen of the CC LEITER request. After letter is attached if no other actions are needed, close your case.

- a. If the taxpayer **has** filed their 2020 (EIPs 1 and 2) or 2021 (EIP 3) tax return, and claimed the Recovery Rebate Credit then follow procedures in IRM 21.6.3.4.2.14.1, Recovery Rebate Credit - Adjusting the Credit, to allow the Recovery Rebate Credit to generate a refund to the taxpayer. Then, follow IRM 21.6.3.4.2.13.3, Economic Impact Payments - Manual Adjustments, to reverse the EIP credit (if not done systemically).

Reminder: Follow guidance in IRM 25.6.1.10.3.1.4, Reconsideration After the RSED Where Notice of Claim Disallowance Not Sent, if allowing math error substantiations after the RSED has expired.

- b. If the taxpayer **has** filed their 2020 (EIPs 1 and 2) tax return, and **did not** claim the Recovery Rebate Credit then follow procedures in IRM 21.6.3.4.2.13.3, Economic Impact Payments - Manual Adjustments, to reverse the EIP credit (if not done systemically). Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your refund inquiry case. Include an open or floating paragraph to advise the taxpayer of the following:
"We are no longer authorized to reissue your Economic Impact Payment (EIP). To claim the Recovery Rebate Credit, you must have filed your 2020 tax return and claimed the credit. The deadline to file a return claiming a refund for 2020 was May 17, 2024."
- c. If the taxpayer has **not** filed their 2020 (EIPs 1 and 2) tax return, but EIP was issued, follow IRM 21.6.3.4.2.13.3, Economic Impact Payments - Manual Adjustments, to reverse the EIP credit (if not done systemically). Use a Letter 916C, Claim Incomplete for Processing; No Consideration, as your closing letter for your refund inquiry case. Include an open or floating paragraph to advise the taxpayer of the following:
"We are no longer authorized to reissue your Economic Impact Payment (EIP). To claim the Recovery Rebate Credit, you must have filed your 2020 tax return and claimed the credit. We have not received a tax return from you for the 2020 tax year. The deadline to file a return claiming a refund for 2020 was May 17, 2024."
- d. If the taxpayer **has** filed their 2021 (EIP 3) tax return, and **did not** claim the Recovery Rebate Credit then follow procedures in IRM 21.6.3.4.2.13.3, Economic Impact Payments - Manual Adjustments, to reverse the EIP credit (if not done systemically). Use a Letter 206C, Refund Inquiry; Copy of Check Requested or provided/Check Being Traced Form 13818, as your closing letter for your refund inquiry case. Include an open or floating paragraph to advise the taxpayer of the following:
"We are no longer authorized to reissue your Economic Impact Payment (EIP). To claim the Recovery Rebate Credit, you must file a Form 1040-X, Amended U.S. Individual Income Tax Return, for the 2021 tax year and claim the credit within three years of the original return filing. The amount of your refund may be limited to the amount of any payments you made within the three-year period before the date when you file your amended return."

- e. If the taxpayer has **not** filed their 2021 (EIP 3) tax return, follow IRM 21.6.3.4.2.13.3, Economic Impact Payments - Manual Adjustments, to reverse the EIP credit (if not done systemically). Use a Letter 916C , Claim Incomplete for Processing; No Consideration, as your closing letter for your refund inquiry case. Include an open or floating paragraph to advise the taxpayer of the following:
- We are no longer authorized to reissue your Economic Impact Payment (EIP). To claim the Recovery Rebate Credit, you must have filed your 2021 tax return and claimed the credit. We have not received a tax return from you for the 2021 tax year. The deadline to file a return claiming a refund for 2021 was April 15, 2025.***

IRM 21.4.1.5.8.1 - For consistency updated to include TC 841 with block and serial number "77714" in the DLN as a RIVO indicator. SERP Feedback 32345

(1) The following direct deposit (DD), reject reason code Indicators are found on IDRS under CC TXMOD and CC IMFOBT:

DIR- DEP- REJ- RSN-CD	Indicates
00	DD not requested.
07	No DD allowed.
10	DD passed the validity check.
21	Missing routing transit number (RTN), all blanks/zeros.
23	Invalid RTN, first two digits not in valid range.
24	Invalid RTN. RTN not on Financial Organization Master File Routing Transit Number File (FOMF-RTN-FILE).
25	Invalid RTN, failed internal RTN validity check.
31	Missing depositor account number, all blanks/zeros.
32	Invalid depositor account number, non-alpha-numeric characters (other than hyphen) present.
36	Direct deposit information is present on Form 8888 and on Form 1040.
37	Form 8888 is present, and the return contains Injured Spouse information.

38	The sum of the deposits requested on Form 8888 does not match the refund amount on Form 1040 and the difference is NOT a math error.
41	Prior year return. (Obsolete as of July 1, 2021)
42	Centralized authorization file (CAF) indicator authorizes a third party to receive refund.
43	Computer condition code (CCC) "W" present.
44	The total tax is zero and withholding/excess Federal Insurance Contribution Act (FICA) is \$10,000 or more. Advise taxpayer we are unable to comply with their request for a direct deposit due to programming limitations.
46	Return posted to wrong account.
47	Module contains a TC 971 AC 053 # [REDACTED] # [REDACTED]
48	Module contains a TC 971 AC 011 (Non-receipt of refund check) or TC 971 AC 850 (Flip direct deposit to paper)
49	Module contains a TC 971 AC 850 (flip direct deposit to paper); the number of direct deposit refunds (3) allowed to the same bank account has been exceeded. CP 53D is issued to the taxpayer as notification.
50	DD rejected by bank; block and serial number "77777" in DLN indicates issuance of paper check.
56	One or more split refund DDs rejected by bank; block and serial number "77777" in DLN indicates issuance of paper check.
58	DD rejected by bank; TC 841 with block and serial number: • "77711" in DLN indicates a rejection due to name mismatch between the name on the refund and the name on the bank account. CP 53A will be issued advising that the refund may take up to 10 weeks. • "77712" in DLN indicates ID Theft where the financial institution has been notified or believes as a result of internal fraud investigation that an ACH credit entry is related to a case where a taxpayer's identity has been stolen. A CP 53B will be issued advising that the refund may take up to 10 weeks. • "77713" in DLN indicates a questionable refund where account characteristics, history, investigation and/or other key markers identified through filters implemented by the financial institution indicate that an ACH credit entry is questionable, invalid, erroneous

	or obtained through fraudulent filings. A CP 53C will be issued advising that the refund may take up to 10 weeks. • "77714" in DLN indicates a direct deposit was rejected by the bank or has a TC 971 AC 123 with MISC field "TPP Recovery". The account will have a P- freeze and will be reviewed automatically by the RIVO External Leads Program. See IRM 21.5.6.4.31.2 (3), P- Freezes with Return Integrity Verification Operations (RIVO) involvement, for additional guidance and time frame to give taxpayer.
59	Split DD rejected by bank; TC 841 with block and serial number: • "77711" in DLN indicates a rejection due to name mismatch between the name on the refund and the name on the bank account. A CP 53A will be issued advising that the refund may take up to 10 weeks. • "77712" in DLN indicates ID Theft where the financial institution has been notified or believes as a result of internal fraud investigation that an ACH credit entry is related to a case where a taxpayer's identity has been stolen. A CP 53B will be issued advising that the refund may take up to 10 weeks. • "77713" in DLN indicates a questionable refund where account characteristics, history, investigation and/or other key markers identified through filters implemented by the financial institution indicate that an ACH credit entry is questionable, invalid, erroneous or obtained through fraudulent filings. A CP 53C will be issued advising that the refund may take up to 10 weeks. The account will have a P- freeze and will be reviewed automatically by the RIVO External Leads Program. See IRM 21.5.6.4.31.2 (3), P- Freezes with Return Integrity Verification Operations (RIVO) Involvement, for additional guidance.
60	Savings bond purchase request was not allowed because the refund per taxpayer from the posted return is not equal to the refund amount per the computer calculation.
61	Savings bond purchase request was not allowed because the SSN/TIN is on the IRS Liability file.
62	Savings bond purchase request was not allowed because the requested amount was not divisible by \$50.
63	Savings bond purchase request was not allowed because the requested amount was more than \$5,000.

64	Savings bond purchase request was not allowed because the return contained computer condition code 'F', '9', 'A' or the word 'DECD' was present in the current tax year controlling name line.
66	Savings Bond purchase request was not allowed because the name lines contain "&" or other special characters.
67	Savings bond purchase request was not allowed because the beneficiary bond registration is checked on the Form 8888, but the 1st bond name line and the 2nd bond name line are not present.
68	Savings bond purchase request was not allowed because the Form 8888 2nd name line is present, but the 1st name line is not present on a MFJ return (FSC2).
69	Savings bond purchase request was not allowed because the 1st and/or 2nd bond name lines are present on the Form 8888, but the amount of the requested bond registration is NOT significant.

Note: Beginning January 1, 2025, purchasing savings bonds with a refund on a Form 8888, will no longer be an option. The program is being discontinued by the Bureau of Fiscal Services (BFS).

(2) A CP 53, Unable to Direct Deposit, will be sent to the taxpayer when a direct deposit has been rejected (TC 841) and a paper check has been issued. If taxpayer asks about the nature of the rejection, research the taxpayers account on IDRS and determine the Reject Code to give a more specific explanation. Refer to the "Caution" in IRM 21.4.1.4 (3), Refund Inquiry Response Procedures, for high risk authentication requirements.

Note: Unless the refund is being regenerated due to a posted TC 841 after direct deposit failure, the CP 53 is only issued during settlement cycle.

Note: Beginning July 2011, a "2-D Bar Code" pilot program involving various CP notices (including CP 53) will be implemented. Some of the notices will still display the entire SSN while others will have the SSN redacted/masked (e.g., XXX-XX-1234). In order to identify the account, a "hand held" bar code scanner must be used to read the taxpayer account information. If the scanner cannot read the bar code, CC TPIIP must be used. For more information on the CC, refer to IDRS Command Code Job Aid located on SERP under IRM Supplements. Additional CP notices utilizing this configuration requiring the bar code scanner will be rolled out periodically in the future.

(3) At times, a financial institution returns a direct deposit through a Treasury Regional Financial Center (RFC). The credit will post to master file as a TC 841 and

can be identified by the block and serial number "77777" in the DLN. The "77777" in the DLN automatically causes a refund check to be issued immediately in the same cycle to the taxpayer's address of record. Sometimes due to an RFC processing error, the TC 841 does not carry the "77777" block and serial number and a "P-" Freeze results.

Note: If a "P-" freeze is present, refer to IRM 21.5.6.4.31, P- Freeze, and IRM 21.4.3, Returned Refunds/Releases.

(4) CC TXMOD and CC IMFOLT will indicate how a refund (TC 846) is issued. The indicator will appear near the right margin either on the same line as the TC 846 or the next line down. An indicator of DD:0 indicates a paper check, and an indicator of DD:9 indicates direct deposit.

(5) Manual refunds (TC 840) may also be issued via direct deposit in certain situations, i.e., hardships. A direct deposit TC 840 will show an F in the 11th position of the Refund Schedule Number (RSN) on CC TXMOD, CC IMFOLT and CC IMFOBT. See IRM 3.17.79-4 Refund Schedule Number Format.

IRM 21.4.1.5.10(7) - For accuracy of information updated to remove reference to Taxpayer Information File centralization as it is not relevant to the command code and caused confusion. SERP Feedback 33375

(7) 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.

IRM 21.4.1.7 - For accuracy of information updated section to reflect information for newly created WMR Voicebot which works with ICCE

(1) Refund inquiries generally originate in the Where's My Refund (WMR) voicebot, a system where taxpayers speak or use their keypad to authenticate and get their refund status, or obtain answers to frequently asked questions.

(2) To obtain refund information, callers enter shared secrets consisting of their SSN, filing status and refund amount. The information entered must match the information from the taxpayer's tax return. If the information matches, taxpayers will be provided refund status information, including mail or direct deposit dates, freeze code information and math error explanations.

(3) Callers using the Using the WMR voicebot, taxpayers can initiate a refund trace for the current processing year if they are not married filing jointly or a direct deposit

recipient. Callers can initiate a trace for refunds issued at least 28 days prior to their contact.

(4) When callers are unable to obtain information or resolve their inquiry through telephone automation, they are asked to call back after sufficient processing time has passed, or double check their shared secrets.

(5) In limited circumstances, where a CSR can provide additional guidance, callers are eligible to transfer out of the voicebot to a customer service representative, or provided a call back number for assistance.