From:
Sent: Tuesday, July 28, 2009 2:24:38 PM
To:
Cc:
Subject: RE: Request for Local Rule Clarification

The IRM does not require the Service to freeze tax refunds for 180 days to give the Chapter 7 trustee an opportunity to request turnover. Per IRM 5.9.6.1.3, the Service has no obligation to freeze refunds until the trustee makes a request. Once a request is made the Service will honor such request for 180 days from date of receipt OR, if later, 180 days from the due date of a return.