

Limited Payability
CLAIM AGAINST THE UNITED STATES
FOR THE PROCEEDS OF AN INTERNAL REVENUE REFUND CHECK

| | |
|---|---|
| Date: Tax Examiner: Payee Name and Address: | Taxpayer Identification Number: Check Amount: Symbol # Check # Date of Check: Tax Year: Form: |
|---|---|

LIMITED PAYABILITY CLAIM – FOR IRS USE ONLY
COMPLETE BOTH SIDES OF THIS FORM
IF NOT RETURNED IN 30 DAYS YOUR CASE WILL BE CLOSED

WARNING: TITLE 18, Sec. 527, U.S. Code: "Whoever makes or presents to any person or office in the civil, military, or naval service, of the United States, or to any department or agency thereof, any claim upon or against the United States, or to any department or agency thereof, knowing such claim to be false, fictitious, or fraudulent, shall be imprisoned not more than five years and shall be subject to a fine in the amount provided in this title."

| | |
|---|--|
| 1. Did you receive this check? | |
| 2. Did you sign your name on this check? | |
| 3. Did you cash this check? | |
| 4. Did you deposit this check in a bank, credit union or other financial institution? Did someone else deposit this check into an account that you could use? | |
| 5. Was this check cashed with your permission? | |
| 6. Did you receive any money or benefit in anyway from this check (e.g. household expenses, child support, etc.)? If so, explain. (Include amount if known.) | |
| 7. If your present name is different from the payee name on the check, explain why. | |
| 8. If you are making claim for this check and it is not made out to you, state your relationship to the payee. Explain why the payee cannot sign. | |
| 9. Did you ever live or receive mail at the address on the front of this check? | |
| 10. What was your mailing address on the date this check was issued? If you moved, did you notify the Post Office and Internal Revenue Service of your new address? | |
| 11. Did anyone other than yourself have the opportunity to receive your mail? If so, who? | |

| | |
|--|---|
| 12. Did you lose any identification that might have been used by someone else to cash your check? If so, explain. | |
| 13. Do you have any information concerning the cashing of the check? If so, explain. (Attach additional paper if necessary.) | |
| 14. Where did you usually cash or deposit your checks at the time this check was cashed? | |
| 15. If you submitted the claim for this refund more than one year after issue date, explain why. (Attach additional paper if necessary.) | |
| 16. Please clearly print your current mailing address and provide a telephone number where you can be reached. | Address _____ Apt. _____ City _____ State _____ ZIP Code _____ Telephone No. (____) _____ |
| 17. If you are employed, print the name , address and telephone number of your current employer. | Company Name _____ Address _____ City _____ State _____ ZIP Code _____ Telephone No. (____) _____ |
| I certify that all the above question have been answered truthfully and to the best of my knowledge. | |
| Payee's Signature SIGN HERE: | Second Payee's Signature (If check drawn to two payees) |
| Your Taxpayer Identification Number | Second Payee's Taxpayer Identification Number |
| SIGNATURE OF WITNESS <i>(Only of Payee(s) Signed by Mark)</i> | |

IF YOU CASH BOTH THE ORIGINAL AND ANY REPLACEMENT CHECKS, THE OVERPAYMENT MUST BE PROMPTLY REPAYED. FAILURE TO DO SO COULD RESULT IN LEGAL ACTION. BE SURE TO INCLUDE THE ABOVE CHECK AND SYMBOL WITH YOUR REPAYMENT.

To expedite the resolution of your claim, sign your name three (3) more times below for handwriting comparison.

Payee's Signature

Second Payee's Signature

1. _____

1. _____

2. _____

2. _____

3. _____

3. _____

Be sure to retain the Payee Instruction page for your records. If you move before your claim is settled, send your new address along with the check and symbol numbers to the address provided on the enclosed envelope. Please be sure to advise your local Postal Service of your forwarding address. You must RETURN THE COPY OF THE CHECK, we provided, or we will be unable to process your claim. Be sure to complete all parts of the claim form.

**LOST OR STOLEN CHECKS CAN BE AVOIDED!!
ASK YOUR LOCAL FINANCIAL ORGANIZATION ABOUT THE DIRECT DEPOSIT PROGRAM**

PAYEE INSTRUCTIONS

FOR COMPLETING THIS CLAIM AGAINST THE UNITED STATES FOR THE PROCEEDS OF AN INTERNAL REVENUE REFUND CHECK

Claimant Name and Address:

**LIMITED PAYABILITY CLAIM –
FOR IRS USE ONLY.**

Privacy Act and Paperwork Reduction Act Notice: We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to determine the correctness of your claim or the right amount of payment. Your Social Security Number and the other information are being requested in order that the Department of the Treasury can process your claim for a government check. The authority of requesting your social security number is 26 U.S.C. section 6109. If you cannot or will not furnish the information, the processing of your claim may be delayed. The authority to consider your claim is found in part, at 31 United States Code, section 3331 and 3343.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or record relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code, section 6103. The time needed to complete and file this form and related schedules will vary depending on individual circumstances. The estimated average times are: **[get this information from Forms and Pubs and insert.]**

PLEASE READ AND FOLLOW THESE INSTRUCTIONS

1. The check you inquired about has been cashed. Examine the attached check copy, especially the handwritten and/or stamped endorsement on the back of the check.
2. Pay particular attention to the amount and date of the check. If this check is not the one you are missing or if you have a question about this matter, please contact the Internal Revenue office at the end of the page.
3. If the check copy shows the check was deposited at your financial institution, take the copy to your bank, credit union or savings & loan and ask them to verify that your account was credited. If you are unable to settle this matter, complete and return the Claim Form and check copy.
4. If you endorsed the check or the check was cashed with your permission, or if for any reason you do not want to pursue the claim for this refund, do not return the Claim Form.
5. Provide any information you may have about the negotiation of the check. Attach additional paper if necessary.
6. If you did not sign the check or give anyone else permission to cash the check or did not benefit in anyway from the proceeds of the check:
 - A. ANSWER ALL THE QUESTIONS ON BOTH SIDES OF THE FORM.
 - B. Sign your name in all spaces where it is requested. If the check is issued to two payees, both payees must sign the Claim Form. Sign or print your name as you usually do.
 - C. The signature of a Witness is required when one or both payees sign their name(s) with a mark.
 - D. RETURN THE CHECK COPY, THE COMPLETED FORM AND ANY ATTACHMENTS IN THE ENCLOSED RETURN ENVELOPE:**

If you have questions about this matter, please call us toll-free at 1-800-829-0922 if this refund was issued from an individual return, or 1-800-829-8374 if from a business return. **RETAIN THESE INSTRUCTIONS, WITH THE PRIVACY ACT/PAPERWORK REDUCTION ACT NOTICE FOR YOUR RECORDS.**
