

---

U.S. Representative

*John Spratt*

South Carolina ■ 5th District

---

Fact Sheet

August 14, 2000

---



## IRS Tax Refunds

### Undeliverable and Unclaimed

5<sup>th</sup> Congressional District - South Carolina

	Tax Years 1988-1995	Tax Year 1996	Tax Year 1997	Tax Year 1998	Total 1988-1998
Unclaimed Checks	26	13	42	147	228
Total Dollars	\$12,258.57	\$12,969.29	\$21,858.51	\$58,455.53	\$105,541.90
Smallest Check	\$1.00	\$4.00	\$3.58	\$1.00	\$1.00
Largest Check	\$2,496.31	\$6,268	\$4,207	\$2,478	\$6,268
Average Check	\$471	\$998	\$520	\$398	\$463

Location of 5<sup>th</sup> District list of names:

[www.house.gov/spratt](http://www.house.gov/spratt)

Category: News Releases

National statistics for Tax Year 1998:

102,840 undeliverable refunds

Totaling almost \$72 million

Average of almost \$700 per check

**Why do undeliverable refunds occur?** Each year the Postal Service returns thousands of IRS refund checks as undeliverable. Postal Service regulations require the return of government checks when the taxpayer moves or remarries (with name change) and does not have the check addressed in their new name. Many checks are undeliverable because the address on the tax return was illegible or incorrect. In many cases, the taxpayer moved and never filed taxes again, or the taxpayer is deceased and the executor of his/her estate is unaware that a refund is unclaimed.

**What happens to the returned checks?** Returned checks are redeposited and credited to the taxpayer's account until claimed. An IRS notice is sent to the address of record or the forwarding address given to the Postal Service. If that is also returned, the taxpayer is added to the undelivered refund list.

**Why do the checks go unclaimed?** While it is hard to imagine that a taxpayer would forget about an overdue refund, some of the checks are for small amounts, some are unexpected, and some are issued after the IRS corrects a taxpayer error.

**What does the IRS do to locate the recipients?** Notices are sent to the address of record or the forwarding address given to the Postal Service. A subsequent tax return filed with new address information will release any pending refund checks to be mailed to the taxpayer at his/her new address. The IRS annually issues a news release to encourage people to claim their undelivered refund.

**How can taxpayers get their undelivered refunds?** Contact the IRS at 1-800-829-1040 to have the refund reissued. The IRS will fill in a portion of Form 3911 for the taxpayer and send it to them. The taxpayer will fill in the remainder of the form and return it to the IRS.

People who have questions or problems may contact John Spratt's office:

**Rock Hill**

305 Tom Gettys Bldg.  
Rock Hill, S.C. 29730  
Tel. 803-327-1114  
Fax 803-327-4330

**Sumter**

39 E. Calhoun St.  
Sumter, SC 29150  
Tel. 803-773-3362  
Fax 803-773-7662

**Darlington**

88 Public Square  
Darlington, SC 29532  
Tel. 843-393-3998  
Fax 843-393-8060

# # #