



# TaxNewsFlash

United States



No. 2019-609  
December 19, 2019

## Proposed regulations: Misdirected direct-deposit refunds

The U.S. Treasury Department and IRS this afternoon released for publication in the Federal Register proposed regulations (REG-116163-19) as guidance concerning section 6402(n) and the procedures for identification and recovery of a misdirected direct-deposit refund.

The [proposed regulations](#) [PDF 292 KB] reflect changes made to the Code in 2019, and are intended to provide guidance for taxpayers who filed a claim for refund, requested that this refund be issued as a direct deposit, but did not receive a refund in the account as designated by the taxpayer on the claim for refund.

The proposed regulations were published in the Federal Register on December 23, 2019. Comments and requests for a public hearing must be received by February 21, 2020.

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