

STATE OF OHIO



DEPARTMENT OF REHABILITATION
AND CORRECTION

SUBJECT: Inmate Refund Check	PAGE <u> 1 </u> OF <u> 3 </u>
	NUMBER: 24-CAS-08
RULE/CODE REFERENCE:	SUPERSEDES: 24-CAS-08 dated 01/01/14
RELATED ACA STANDARDS:	EFFECTIVE DATE: February 9, 2016
	APPROVED: 

I. AUTHORITY

This policy is issued in compliance with Ohio Revised Code 5120.01 which delegates to the Director of the Department of Rehabilitation and Correction the authority to manage and direct the total operations of the Department and to establish such rules and regulations as the Director prescribes.

II. PURPOSE

The purpose of this policy is to prevent erroneous refund checks from being deposited into inmate accounts. Under certain circumstances, this policy requires the Managing Officer's designee to verify the authenticity of the refund check by contacting the Internal Revenue Service (IRS) or the Ohio Department of Taxation.

III. APPLICABILITY

This policy applies to all staff of the Ohio Department of Rehabilitation and Correction.

IV. DEFINITIONS

Refund Check - An income tax refund check.

V. POLICY

It is the policy of the Ohio Department of Rehabilitation and Correction to prevent erroneous refund checks from being deposited in inmate accounts. Institution staff shall apply this policy to determine whether the authenticity of a refund check shall be verified by contacting the Internal Revenue Service (IRS) or the Ohio Department of Taxation (ODT) before depositing into an inmate's account.

VI. PROCEDURES

Before depositing a federal refund check, institution staff shall follow procedure VI.A to prevent erroneous refund checks from being deposited in inmate accounts.

Before depositing a state refund check, institution staff shall follow procedure VI.B to prevent erroneous refund checks from being deposited in inmate accounts.

A. Upon receipt of an inmate's federal refund check, institution staff shall not immediately deposit it into that inmate's account. The Managing Officer's designee shall apply the following criteria to determine whether the authenticity of a refund check shall be verified by contacting the IRS:

1. The inmate was incarcerated for the entire tax (calendar) year or a prior tax year;
2. The refund check is for \$1,000 or more and the inmate was incarcerated for more than six (6) months during the prior tax year;
3. The refund check is for \$2,500 or more and the inmate was incarcerated at some point during the prior tax year; or
4. Where there is reason to believe the refund check is not legitimate, such as the check is payable only to the inmate and was mailed to the inmate by a relative of the inmate.

If any one of the above criteria applies, the Managing Officer's designee shall contact the IRS to verify the authenticity of the refund check before depositing it into the inmate's account by using the following procedures:

1. Call the IRS resident agent in charge at 559-441-5836 and provide that individual with the following information to verify the authenticity of the check:
 - a. Inmate's name, number and SSN;
 - b. Date of incarceration;
 - c. Refund check amount, number, date; and
 - d. Date on which the institution received the federal refund check.
2. Fifteen (15) workdays following the IRS contact, the federal income tax refund check shall be deposited into the inmate's account unless the IRS notifies the Managing Officer's designee otherwise. If the IRS requests return of the check, the Managing Officer's designee shall ask the IRS to provide such request in writing. Upon receiving the written request, the Managing Officer's designee shall send the check back and keep the request on file.

B. Upon receipt of an inmate's state refund check, institution staff shall not immediately deposit it into that inmate's account. The Managing Officer's designee shall apply the following criteria to determine whether the authenticity of a refund check shall be verified by contacting the ODT:

1. The refund check is for \$400.00 or more; or
2. There is reason to believe the refund check is suspicious.

If any one of the above criteria applies, the Managing Officer's designee shall contact the ODT to verify the authenticity of the refund check before depositing it into the inmate's account by using the following procedures:

1. Verify that the SSN on the refund check matches the SSN in the inmate's file.
2. Call the ODT Chief of the Division of Personal Income Tax at 800-282-1780 #9 and provide that office with the following information to verify the authenticity of the check:
 - a. Inmate's name, number and SSN;
 - b. Date of incarceration;
 - c. Refund check amount, number, date; and
 - d. Date on which the institution received the state refund check.
3. Fifteen (15) workdays following the ODT contact, the state income tax refund check shall be deposited into the inmate's account unless the ODT notifies the Managing Officer's designee otherwise. If the ODT requests return of the check, the Managing Officer's designee shall ask the ODT to provide such request, in writing. Upon receiving the written request, the Managing Officer's designee shall send the check back and keep the request on file.