 <p style="text-align: center;"> California Department of Corrections Rehabilitation OPERATIONS MANUAL </p>	<p>Chapter: 5 ADULT CUSTODY/SECURITY OPERATIONS</p>
	<p>Article: 41 INMATE MAIL</p>
	<p>Section: 54010.1 RECEIPT OF SOCIAL SECURITY/WELFARE/ TAX REFUND CHECKS</p>

RESPONSIBILITY FOR REVIEW: Associate Warden, Business Services/Central Operations

ANNUAL REVIEW DATE: December


ADDENDUM: This addendum shall be effective immediately and shall be incorporated into Department Operations Manual, Supplement 54010.18.1, at the next regularly scheduled review date and shall replace the second paragraph, first section on page 19.

54010.18.1
RECEIPT OF SOCIAL
SECURITY/WELFARE/TAX REFUND
CHECKS

Pleasant Valley State Prison is to verify **ALL** inmate federal tax refund checks over the amount of \$250.00 with the Internal Revenue Service (IRS) for legitimacy, prior to depositing them or crediting the inmate's account. Furthermore, at the staff members own discretion, any federal refund check believed to be questionable may also be verified. Note: it is not necessary to notify the State Franchise Tax Board as this is a function of the IRS.

INCOMING IRS FUNDS

- A Senior Accounting Officer-Supervisor, shall be appointed by the Associate Warden, Business Services, to assist outside agencies in determining an inmate's eligibility to receive IRS funds.
- Mailroom staff shall deliver all incoming tax refund checks to the Inmate Trust Office. The Senior Accounting Officer-Supervisor shall hold the checks pending determination of the inmate's eligibility to receive the checks.
- The Senior Accounting Officer-Supervisor shall notify the agency from which the check was issued.
- Unauthorized checks shall be returned to the appropriate agency of origination.

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When submitting a request to the IRS for validation, the following documents shall be included:

- Inmate federal tax return correspondence addressed to the IRS;
- Federal tax refund checks; and
- Any other IRS related correspondence you deem necessary.

When returning mail to the IRS, the following inmate's information shall be provided:

- Full Name;
- ID Number;
- Social Security Number;
- Date of incarceration; and
- Release date.


OUTGOING IRS DOCUMENTS

All outgoing mail addressed to the IRS will be forwarded to the Investigative Services Unit (ISU) who in turn will forward the correspondence to the IRS.


Additionally, the IRS has established the "**Prison Blue Bag**" which is designed to investigate, detect, and prevent prisoner-based questionable refund check schemes. The IRS is requesting all IRS correspondence be mailed to them on a weekly basis to the following address:

Internal Revenue Service
 Refund Tax Compliance
 Attention: Blue Bag Program, Stop 975
 Brookhaven Service Center
 1040 Waverly Avenue
 Holtsville, NY 11742

To ensure Pleasant Valley State Prison (PVSP) is provided with the appropriate line of communication,

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the Prisoner Blue Bag Program at the Refund Tax Compliance at Brookhaven has established a Blue Bag Hotline at (631) 654-6191, for all prisoner mail inquiries made by PVSP. Additionally, questions to the IRS can be emailed to prisoner_file@irs.gov with "Blue Bag" in the subject line.


SCOTT FRAUENHEIM
Warden (A)

7/22/14
DATE