



ADMINISTRATIVE POLICIES  
AND PROCEDURES  
State of Tennessee  
Department of Correction

Index #: 505.10

Page 1 of 9

Effective Date: November 30, 2018

Distribution: B

Supersedes: 505.10 (5/15/17)

Approved by: Tony Parker

Subject: WORK RELEASE JOB PLACEMENT

- I. AUTHORITY: TCA 4-3-605, TCA 4-3-606, TCA 40-28-123, TCA 40-35-213, TCA 41-21-234, TCA 41-21-511, TCA 41-21-514, and TCA 41-24-110.
- II. PURPOSE: To establish qualification criteria and procedure for work release job placement.
- III. APPLICATION: To all Tennessee Department of Correction (TDOC) employees and inmates, privately managed facilities, and Tennessee Rehabilitative Initiative in Correction (TRICOR) sites that have a work release program.
- IV. DEFINITIONS:
  - A. Career Management for Success (CMS) Program: A 12-week systematic program of instruction, within the Education Division, to prepare inmates for release following a cognitive behavioral approach, including direct hands-on training and job related theory, designed to train an inmate in a marketable skill or trade.
  - B. Cognitive Behavior Intervention Program (CBIP): A 150 hour cognitive behavioral program designed to address family, marital, companions, and leisure/recreation issues, as well as anger management and cognitive thinking errors.
  - C. Offender Workforce Development Director: The director of all inmate/offender workforce development initiatives for TDOC.
  - D. Tennessee Rehabilitative Initiative in Correction (TRICOR): The inmate program that provides manufacturing, business services or agricultural jobs for inmates, or any combination of those jobs and the training and skill development necessary for inmate employment in manufacturing, business services or agricultural jobs and in placement in its post-release program.
  - E. Therapeutic Community: A structured method and environment for changing human behavior within the context of communal living and responsibilities. This approach is grounded in an explicit perspective that consists of four interrelated views: the disorder (drugs or behaviors), the person, recovery and right living.
  - F. Transition Center: A facility designed to assist in the transition of inmates from prison life back to community living which is guided by specific guidelines and expectations.
  - G. Work Release Coordinator (WRC): A TDOC staff member whose job duties include being responsible for developing a work release program, reviewing the inmate's record prior to work release placement, and monitoring of inmates on work release status including place of employment and wage.

Effective Date: November 30, 2018	Index #: 505.10	Page 2 of 9
Subject: WORK RELEASE JOB PLACEMENT		

- V. POLICY: TDOC inmates shall be selected for participation in the work release program following specified criteria, and shall adhere to established guidelines for participation. All work assignments shall be within the state of Tennessee only.
- VI. PROCEDURES:
- A. Work release consideration shall be given to inmates who:
1. Have successfully completed Therapeutic Community, Cognitive Behavioral Intervention Program (CBIP), or Career Management for Success (CMS); however, while preferable, this is not a requirement for work release consideration.
  2. Are eligible for annex or transition center placement as defined by Policies #404.07 and #513.02;
  3. Have had no Class A or B disciplinary convictions within the last 12 months.
- B. Inmates with a conviction for First Degree Murder or any conviction resulting in a life sentence are ineligible for work release consideration, except under the following circumstances:
1. Inmates with a current or previous sentence of First Degree Murder or a life sentence may be considered for work release upon a recommendation by the Warden/Superintendent to the Assistant Commissioner of Prisons (ACP) and the Assistant Commissioner of Rehabilitative Services (ACRS). The ACRS shall review all relevant documentation regarding any such request and forward a written recommendation along with all documentation reviewed to the ACP who will make the final decision regarding the request.
  2. The inmate must write a letter to the Warden/Superintendent or designee requesting consideration for work release. The letter should be submitted to the Warden/Superintendent or designee who shall respond to the inmate within 30 days. The Warden/Superintendent or designee shall consider the inmate's disciplinary record, risk and needs assessment, pre-sentence report, and work skills.
- C. Under the following conditions the Warden/Superintendent or designee may recommend an inmate for work release placement at a site which requires the inmate to drive a motor vehicle. Final approval will be made by the ACP per Policy #503.11. The inmate shall only be permitted to operate the vehicle while at work.
1. The work release or program coordinator shall provide the Warden/Superintendent or designee with at least 72 hours' notice of such requests.
  2. The inmate must have a valid driver's license with the appropriate endorsement for the vehicle from the State of Tennessee. Under no circumstances shall a work release inmate whose license is revoked, suspended, expired, or otherwise invalidated be granted permission to drive a motor vehicle.

Effective Date: November 30, 2018	Index #: 505.10	Page 3 of 9
Subject: WORK RELEASE JOB PLACEMENT		

3. The inmate driver must abide by all applicable laws while in operation of a motor vehicle. Failure to do so shall result in appropriate disciplinary action up to and including termination from the work release or training program.
  4. Consideration for such placement shall not be given to those with the following offenses in the designated timeframes:
    - a. Drug and alcohol offenses (ten years after the offense)
    - b. Leaving the scene of an accident (ten years)
    - c. Causing a death (ten years)
    - d. Reckless driving (three years)
    - e. Operating a commercial vehicle without license or endorsement (three years).
- D. Inmates must agree to the specific conditions of the work release program.
1. All work release inmates shall agree to incur the cost of electronic monitoring, transportation, and other expenses as mandated in Policies #208.02 and #513.01.
  2. Inmates participating in a transition center program or work release program may be charged a fee for transportation to their job. Assessed fees shall not be more than 2.5% of their gross monthly salary.
  3. The inmate shall agree to participate in a specific restitution program as mandated by Policy #513.01.
  4. The inmate shall abide by all employment requirements at the work locations.
  5. Inmates are compensated by the work release employer via company check, money order, or direct deposit. Cash payments are not allowed. Checks shall be mailed or direct deposited.
- E. Inmates who have graduated from any of the specified programs prior to parole/expiration of sentence may remain on work release, depending on space availability but shall be moved from the program area beds. Inmates whose parole board decision impacts their release by one year or more will be reviewed for continued work release status by the Warden/Superintendent or designee.
- F. Inmates must pass a drug test prior to work release approval. Random drug tests shall be conducted twice a month for the duration of the inmate's work release status, or more often at the discretion of the Warden/Superintendent/designee.
- G. Inmates who are participants in a reentry center and are not approved for work release consideration may be placed in an alternative work assignment with TDOC or under the supervision of another approved state agency.

Effective Date: November 30, 2018	Index #: 505.10	Page 4 of 9
Subject: WORK RELEASE JOB PLACEMENT		

- H. Unless prohibited by law, inmates who are currently on work release and who do not meet the eligibility criteria established by the effective date of this policy shall remain on work release status until such time that they leave incarceration, lose the privilege of work release status by a disciplinary conviction, or are reviewed as a result of a parole decision that impacts their release by one year or more. Sex offenders are prohibited by law from work release placements into the community, except for a work assignment to TRICOR or any TRICOR facility. The Warden/Superintendent/designee shall be the final approving authority on all recommendations for work release job placement. Assignments will be made in accordance with Policies #505.07 and #505.01.
  
- I. Inmates housed at TDOC facilities or transition centers who meet the criteria for work release as defined by TDOC policy may be permitted to access the Jobs4tn.gov website or other approved job application websites. Inmates housed at TDOC facilities or TDOC contract facilities who have been granted parole or are within 60 days (or less) of expiration of their sentence, may also be permitted to access the above noted websites.
  
- J. Access to computers shall be under the direct supervision of the reentry counseling staff or the case management counseling staff. Any computer used for this purpose shall be positioned in a manner which ensures that staff will always have a clear view of the monitor while the offender is using the computer.
  
- K. The applicable IT staff shall ensure that the designated computers can only access the Jobs4tn.gov website. Access to any other online job application website must be facilitated by the Offender Workforce Development Staff (OWDS) or the case management counseling staff. The facility shall maintain a log documenting computer usage by inmates.
  
- L. All institutions with a work release program shall establish an in-house policy to address post orders and procedures, inmate wages, the receipt and storage of work release clothing, inmate transportation, electronic monitoring equipment and/or all operational matters pertaining to the facility's work release program.
  - 1. All work release jobs and locations shall be screened by the Offender Workforce Development Director and the facility Work Release Coordinator (WRC) or designee and shall be approved by the Offender Workforce Development Director and the Warden/Superintendent or designee prior to employment of an inmate. No inmate will be allowed to be self-employed.
  
  - 2. Prior to beginning employment, the WRC or designee will meet with the inmate to discuss the inmate work release guidelines. The inmate is required to sign Inmate Work Release Guidelines, CR-3669, prior to beginning employment.
    - a. The WRC or designee shall also meet with the employer prior to the inmate beginning employment to review and discuss the employee/inmate work release procedures.
  
    - b. The Warden/Superintendent or designee shall ensure that a primary, secondary, and emergency point of contact information is provided to the employer. The emergency point of contact shall be available 24 hours a day.

Effective Date: November 30, 2018	Index #: 505.10	Page 5 of 9
Subject: WORK RELEASE JOB PLACEMENT		

- c. The work hours shall be approved by the Warden/Superintendent or designee. The Warden/Superintendent or designee may approve weekend hours.
- d. Inmates are not permitted to quit a job. A request to change jobs must be submitted to WRC/designee in writing and approved by the Warden/Superintendent or designee.
- e. Employers of inmates who are placed in work release programs must agree to provide schedules once per week (if other than a fixed schedule) and notify the WRC in writing of any changes at least 48 hours in advance, excluding weekends.
- f. Inmates assigned to specific jobs may be permitted to use a telephone, computer, and/or internet during the course of their duties. In such cases, the employer or program administrators are solely responsible for defining usage of these items as it relates to the responsibilities of the job the inmate will be performing. The employer or program administrators are solely responsible for monitoring the oversight of the inmate.
- g. Employers shall provide workers compensation insurance as required by law.
- h. The TDOC will be responsible for the health care of the inmates in TDOC custody. Upon release from TDOC custody, the employer will be responsible for providing health care coverage.
- i. Information regarding work release such as employer name, address, telephone number, and contact person shall be documented in the offender management system (OMS) by the WRC or designee.
- j. An inmate on work release may be temporarily removed from work release pending the outcome of a disciplinary hearing for a class A or B disciplinary and shall be removed from the program if found guilty.
- k. An inmate on work release may, at the discretion of the employer, retain work release employment upon release to the community.
- l. An inmate on work release may be temporarily removed from work release pending the outcome of an internal affairs investigation.
- m. The WRC will be responsible for notifying the Offender Workforce Development Director each week where the inmates on work release are employed and the amount of money being paid.
- n. Each Friday, the WRC shall provide a report to the Director of Offender Workforce Development and the Director of Offender Development listing the total number of work release positions, the total number filled, number of workers that expired or paroled, any medical/mental health issues, and the number of disciplinary reports issued. Any changes in inmates assigned to work release shall be included. The WRC shall report the reason for dismissal.

Effective Date: November 30, 2018	Index #: 505.10	Page 6 of 9
Subject: WORK RELEASE JOB PLACEMENT		

- M. Each institution with work release shall establish an in-house policy regarding inmate wages and the receipt of tips shall be specified by the in-house policy.
1. The policy shall address those authorized to receive and receipt a record of inmate tips returned at the end of each shift.
  2. Tips shall be deposited daily upon return to the facility.
  3. The record shall include the inmate name, ID number, employer, the amount of tips, and a record of the deposit to the inmate account.
  4. A record of tips received shall be included in a monthly report of work release inmate income.
  5. The report shall include the above information as well as the hourly pay rate and the total amount of income received each month; the report shall be provided by the fifth of each month to the Warden/Superintendent, Associate Warden of Treatment (AWT)/Deputy Superintendent, and the Director of Offender Workforce Development.
- N. The responsibilities of the WRC/designee shall include but not be limited to:
1. Notifying (within five working days) trust fund personnel in the event that a program participant is not working due to health reasons, pending disciplinary action, change in program status, lay off, termination, or any other reason that will create a stop in wage status.
  2. Informing the employer as soon as possible, preferably 24 hours in advance, if an inmate will be absent from work
  3. Notifying the employer, preferably 24 hours in advance of the next scheduled shift, if an inmate loses the privilege of work release status and suggest a qualified inmate who can fill the opening.
  4. Maintaining a waiting list of qualified inmates who have appropriate work documents (state ID and social security card) and can fill vacancies occurring in the program.
  5. Visiting the worksite of each inmate on work release at least once monthly with unannounced visits at least every other month. During the visit the WRC/designee shall visually identify each offender assigned to that shift and check with the supervisor regarding each inmate's progress. Calls to each employer shall be made at least twice monthly. Contact notes will be entered into the OMS on all work site contacts.
  6. Ensuring that each inmate assigned to work release receives a random drug screen test on a monthly basis. The WRC shall enter the appropriate information in the OMS.
  7. Communicating the value of work release to staff, employers, and the community.

Effective Date: November 30, 2018	Index #: 505.10	Page 7 of 9
Subject: WORK RELEASE JOB PLACEMENT		

8. Providing at least 72 hours advance notice to the Community Supervision employment specialist in the district of the inmate's release of any inmate being released to Community Supervision. Such notification shall include the name of the work release employer, length of employment, and the type of skills used on the job.
  9. Recruiting employers and continuing to support relationships with existing employers.
  10. Documenting information regarding work release such as employer name, address, telephone number, and contact person in the OMS.
- O. Tax Preparation: Each year between February 1<sup>st</sup> and April 1<sup>st</sup>, tax preparation services shall be available to inmates participating in a Transition Center program or work release program and to inmates employed by TRICOR. Inmates are solely responsible for ensuring that their tax return is completed and filed within the specified time frame. TDOC shall not be responsible for filing inmate tax returns.
1. Tax preparation services for any inmate required to file an income tax return shall be available through certified community based tax preparers or by certified tax preparers from designated colleges or universities that are approved by the ACRS or their designee.
  2. The AWT or designee shall be responsible for contacting the designated tax preparer to schedule an appointment for the applicable inmates to have their taxes prepared.
  3. All required tax preparation documentation shall be provided by the tax preparers. Other than their W-2 form or 1099 form, inmates are not permitted to have tax preparation documents in their possession.
  4. Inmates assigned to a transition center, work release program or employed by TRICOR who wish to receive tax preparation services, shall submit a written request to the WRC or designee. Tax returns shall be prepared and completed prior to April 1<sup>st</sup> to ensure the tax return is submitted by the Internal Revenue Service (IRS) deadline unless there is a documented compelling reason that dictates otherwise. The WRC or designee shall schedule the inmate and notify them in writing of the date and time they are scheduled to have their taxes prepared. The WRC or designee shall keep a copy of the request from the inmate for a period of three years in order to verify that the request was submitted.
  5. The inmate shall ensure that the W-2 or 1099 tax form they received from their employer are provided to the individual assigned to prepare their tax return.
  6. The WRC or designee shall consult with the Warden/Superintendent or designee to coordinate tax preparation services for the designated inmates. Upon approval of the Warden/Superintendent, the WRC or designee shall contact the approved tax preparation agencies and schedule appointments for tax preparation.

Effective Date: November 30, 2018	Index #: 505.10	Page 8 of 9
Subject: WORK RELEASE JOB PLACEMENT		

7. The WRC or designee shall ensure that the inmates have all state or departmental identification and/or documentation needed to prepare their taxes prior to the scheduled appointment date.
8. The tax preparer will be responsible for completing and electronically submitting the completed tax return to the IRS. The IRS will process the return and issue a refund check which will be sent to the facility. The facility will submit the check to TDOC Fiscal Services in Central Office for verification in accordance with policy. Upon verification, the refund check will be deposited into the inmate's trust fund account.
9. In the event an inmate is required to make a payment to the Internal Revenue Service for taxes owed, a Personal Withdrawal Request, CR-2727, shall be completed in accordance with Policy #208.01. The completed and approved withdrawal request shall be submitted to the institutional trust fund custodian along with the required documents and an addressed, stamped envelope. The inmate should allow adequate time for processing the withdrawal request as he or she is solely responsible for any penalty or interest that may accrue as a result of failing to file the tax return within the specified time frame.

VII. ACA STANDARDS: 4-4443 and 4-4444.

VIII. EXPIRATION DATE: November 30, 2021.





TENNESSEE DEPARTMENT OF CORRECTION

Inmate Work Release Guidelines

INSTITUTION/FACILITY ASSIGNED

Inmate Name Number

Work Release Coordinator (WRC) Telephone No.

Employers Work Address: Supervisor's Name

Supervisor's Telephone No.

Work Days Times

Days Off: Pay Period:

Pay Rate:

Job Title or Brief Description of Job Duties:

The Tennessee Department of Correction (TDOC) is pleased to be able to work with your company in placing an inmate worker under your employment. The inmate is working on the final segment of incarceration with a goal of full release back into the community. A successful work experience on his part is a vitally important step in reaching this goal. The department has found, over the years, that a clear understanding and appreciation of work expectations both on the part of the inmate and the employer, prior to placement on the job is beneficial to all concerned. Therefore, the following EMPLOYER/INMATE - WORK RELEASE CODE OF CONDUCT AGREEMENT is presented:

- 1. The Work Release Coordinator (WRC) shall visit the worksite at least twice per month to meet with the supervisor and discuss the individual's progress. The WRC shall contact the supervisor as needed and will contact the supervisor by telephone once per month. If there are any work habits or performance problems which cause employer concern, these should be discussed with the WRC. Inmates may also be subject to electronic monitoring.
2. If the inmate is not at his work site at the designated time or if the inmate is going to be terminated, the employer should call ( ) extension or , or fax ( ) immediately. If termination is eminent, the institution should be contacted prior to the termination, if possible.
3. If the inmate is injured on the job and/or requires immediate medical attention, call 911, or take the inmate directly to the nearest emergency room for treatment. The employer shall then call extension or to notify the institution of the emergency.
4. Inmates shall be compensated by company check, check, money order and direct deposit. Cash payments are not allowed. It is required that the inmate/employee's payroll check be mailed to the institution or direct deposit instead of being given to the employee. If the inmate receives tips, they will be deposited daily by the inmate upon returning to the institution
5. The employer must notify the WRC or designated point of contact of any changes in an inmate's work schedule or if overtime is required. A 48 hour advance notice is requested in order to allow for any needed preparations. Changes to work hours and /or work days may be denied by the TDOC facility for any reason. Emergency requests will be considered on a case-by-case basis.



TENNESSEE DEPARTMENT OF CORRECTION

Inmate Work Release Guidelines

INSTITUTION/FACILITY ASSIGNED

- 6. Authorization shall be received 72 hours prior to any job assignment that requires the inmate to be away from the primary job site. Inmates are not allowed personal visits while at work.
7. Inmates shall work no more than 50 hours per week. The workday shall not be longer than 10 hours. The workday shall not be longer than 10 hours. The Warden/Superintendent may approve weekend hours.
8. Inmates shall have at least two days off per week.
9. Inmates are not allowed personal visits while at work.
10. Inmates are not permitted to make or receive personal telephone calls while at work.
11. Inmates are not permitted to leave the worksite during lunch or other breaks.
12. Inmates are not allowed to incur financial obligations (i.e., Christmas clubs, 401K, credit union deductions, etc.) without the prior written permission of the Warden/Superintendent.
13. All inmate shall be transported to their place of employment and remain there until the workday is completed. Upon completion of the workday, inmates shall be transported back to their assigned location by TDOC.
14. Inmate may not leave the county of employment without written permission of the Warden/Superintendent or their designee.
15. Possession and/or use of any controlled substance is prohibited. Inmates cannot visit, nor work in establishments where sale of alcoholic beverages is the primary source of business.
16. Inmates are prohibited from accepting gifts or gratuities from employers or work associates.
17. Inmates shall be drug tested by TDOC prior to work release placement. All inmates are subject to drug testing at random and in situations which warrant reasonable cause.
18. Prior authorization from the warden or warden's designee is required 72 hours before any inmate is allowed to drive or operate a company vehicle. Under no circumstances shall a work release inmate whose license is revoked, suspended, expired, or otherwise invalidated drive a motor vehicle.
19. Prior authorization is required before any inmate can be invited to attend company parties, picnics, etc.
20. The employer provides any specialized training needed by the inmate.

By affixing signatures below, all parties acknowledge their awareness and understanding of the above.

Employer (Supervisor)

Date

TDOC WRC or Designee

Date

Inmate

Date



TENNESSEE DEPARTMENT OF CORRECTION  
TRUST FUND ACCOUNT  
PERSONAL WITHDRAWAL REQUEST

\_\_\_\_\_  
INSTITUTION

\$ \_\_\_\_\_

DATE: \_\_\_\_\_

PLEASE DEDUCT THE FOLLOWING AMOUNT FROM MY ACCOUNT:

\_\_\_\_\_ DOLLARS

THIS CHECK IS TO BE MAILED TO:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ NAME  
STREET ADDRESS  
CITY, STATE, ZIP

THE PURPOSE OF THIS WITHDRAWAL IS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
INMATE SIGNATURE

\_\_\_\_\_  
INMATE #

Building: \_\_\_\_\_

Room #: \_\_\_\_\_

WITNESSED: \_\_\_\_\_

APPROVED:  YES  NO

REASON FOR DENIAL:

\_\_\_\_\_  
WARDEN / SUPERINTENDENT / DIRECTOR / DESIGNEE

\_\_\_\_\_  
DATE

CR-2727 (Rev. 3-18)

Duplicate As Needed



TENNESSEE DEPARTMENT OF CORRECTION  
TRUST FUND ACCOUNT  
PERSONAL WITHDRAWAL REQUEST

\_\_\_\_\_  
INSTITUTION

\$ \_\_\_\_\_

DATE: \_\_\_\_\_

PLEASE DEDUCT THE FOLLOWING AMOUNT FROM MY ACCOUNT:

\_\_\_\_\_ DOLLARS

THIS CHECK IS TO BE MAILED TO:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_ NAME  
STREET ADDRESS  
CITY, STATE, ZIP

THE PURPOSE OF THIS WITHDRAWAL IS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
INMATE SIGNATURE

\_\_\_\_\_  
INMATE #

Building: \_\_\_\_\_

Room #: \_\_\_\_\_

WITNESSED: \_\_\_\_\_

APPROVED:  YES  NO


REASON FOR DENIAL:

\_\_\_\_\_  
WARDEN / SUPERINTENDENT / DIRECTOR / DESIGNEE

\_\_\_\_\_  
DATE

CR-2727 (Rev. 3-18)


Duplicate As Needed

 <p style="text-align: center;"> <b>ADMINISTRATIVE POLICIES AND PROCEDURES</b>          State of Tennessee          Department of Correction       </p>	Index #: 505.10	Page 1 of 1
	Effective Date: September 1, 2019	
	Distribution: B	
	Supersedes: N/A	
Approved by: Tony Parker		
Subject: WORK RELEASE JOB PLACEMENT		

POLICY CHANGE NOTICE 19-59

INSTRUCTIONS:

Please change the term “Director of Offender Development and Rehabilitation” to “Director of Reentry Services throughout the policy”.

 <p style="text-align: center;"> <b>ADMINISTRATIVE POLICIES AND PROCEDURES</b>          State of Tennessee          Department of Correction       </p>	Index #: 505.10	Page 1 of 1
	Effective Date: June 15, 2019	
	Distribution: B	
	Supersedes: N/A	
Approved by: Tony Parker		
Subject: WORK RELEASE JOB PLACEMENT		

POLICY CHANGE NOTICE 19-45

INSTRUCTIONS:

Please change Section VI.(D)(1), to read as follows:

- “1. All work release inmates shall agree to incur the cost of room and board, electronic monitoring, transportation, and other expenses as mandated in Policies #208.02 and #513.01”.

Please delete Section VI.(D)(2) and re-number Section VI.(D) accordingly.

Please change Section VI.(O), to read as follows:

- “O. Tax Preparation: Each year between February 1st and April 1st, tax preparation services shall be available to inmates participating in a transition center program or work release program and to inmates employed by TRICOR. Inmates are solely responsible for ensuring that their tax return is completed and filed within the specified time frame. TDOC is not responsible for preparing or filing inmate tax returns and has no culpability or obligation for tax services provided”.

Please change Section VI.(O)(1), to read as follows:

- “1. Tax preparation services for any inmate required to file an income tax return shall be available through certified community based tax preparers or by certified tax preparers from designated colleges or universities that are approved by the ACRS or their designee. Tax preparation services are only available to inmates filing single returns; services are not available for any other filing status”.

Please change Section VI.(O)(8) to read as follows:

- “8. The tax preparer will be responsible for completing and electronically submitting the completed tax return to the IRS. The IRS will process the return and issue a refund check which will be sent to the facility. The facility will submit the check to TDOC Fiscal Services in Central Office for verification in accordance with policy. Upon verification, the refund check shall be deposited into the inmate’s trust fund account only”.