

IRM PROCEDURAL UPDATE

DATE: 09/04/2024

NUMBER: ts-03-0924-0957

SUBJECT: Correspondence and Routing

AFFECTED IRM(s)/SUBSECTION(s): 3.11.6

CHANGE(s):

IRM 3.11.6.7.7, Disaster Claim Screening - Paragraphs (1) and (2) have been updated to clarify how the disaster freeze codes are placed on an account.

(1) Taxpayers who are affected by a federally declared disaster area will have a -O freeze (TC 971 action code 087) or -S freeze (TC 971 AC 688) on the module.

(2) Taxpayers no longer self-identify for disaster relief by writing a disaster designation in red at the top of their tax return. When the IRS decides to extend tax relief to taxpayers affected by a disaster, a news release is issued to the public outlining the relief that is being granted. The news release advises those taxpayers who are located outside the declared area but whose necessary tax records were inside the declared area to call the Disaster Hotline to self-identify. See IRM 21.5.6.4.30, -O Freeze, and IRM 21.5.6.4.37, -S Freeze, for additional information.

IRM 3.11.6.7.11(3), Exam Case Screening - Removed hold code instructions and added priority code instructions for consistency with AM.

(3) Use CC AMDISA to determine the AIMS status when a -L freeze is present on the account.

If ...	Then ...
There's a CI SDC open control	Follow IRM 3.11.6.7.13 (3), Criminal Investigation (CI) Scheme Development Center (SDC) Screening.
There's not a TC 420 or TC 424 on the account	Suspend the case the CAT-A.
There's a -W freeze present	Send the case to AM as Out of Scope.
There's an open control base or CC AMDISA, shows an appeals case (IDRS number 66XXX)	Send the case to AM as Out of Scope.
The AIMS status is 90	Send the case to AM as Out of Scope.

there's a TC 300 - 361 on the account	Send the case to AM as Out of Scope.
The AIMS status is 08 or less and CAT-A criteria is present.	Follow IRM 3.11.6.7.15, Category A (CAT-A) Criteria Screening.
The AIMS status is 08 or less and CAT-A criteria isn't present.	Process as normal. If inputting an adjustment, use priority code 1.
The AIMS status is 09 or more, but less than 90	Take the following action: <ol style="list-style-type: none"> 1. Input a TC 971 AC 013 and use the received date of the amended return for the transaction date. 2. Send the case to Exam based on the current Employee Group Code (EGC) in AIMS. Use the following link to the EGC list found on the SERP Who/Where tab to see where to send the case. Exam Employee Group Code.

IRM 3.11.6.7.19.3.2(2) (3), Automated Collection Systems (ACS) Screening - Clarified routing procedures in paragraphs (2) and (3).

(1) When T- freeze is present, review the case status in the SC-STS field on CC TXMOD or STATUS field on CC IMFOLT or the STAT HIS on CC IMFOLI shows the case is in Status 22 or 24, follow the instructions below.

And ...	Then ...
The IRS address is on the top of the letter	<ul style="list-style-type: none"> • Detach the correspondence and send it to the appropriate ACS support site based on the BOD-CD on CC TXMODA. The ACS support site can be found on SERP in the Who/Where tab under ACS Support and Status 22 TAS Liaisons. • Input TC 470, no closing code using CC REQ77. • Leave a working trail on the correspondence and the Form 1040-X. See IRM 3.11.6.7.20.1, Working Trail and Action Trail. • Continue processing Form 1040-X.
The IRS address isn't on the top of the Letter 1058 and correspondence is attached Exception: If a letter or correspondence isn't	<ul style="list-style-type: none"> • Research the appropriate ACS support site based on the BOD-CD on CC TXMODA. The ACS support site can be found on SERP in the Who/Where tab under ACS Support and Status 22 TAS Liaisons. • Detach the correspondence. • Input TC 470, no closing code, using CC REQ77.

attached, continue processing Form 1040-X.	<ul style="list-style-type: none"> • Leave a working trail on the correspondence and the Form 1040-X. See IRM 3.11.6.7.20.1, Working Trail and Action Trail. • Mail the correspondence to the ACS Correspondence Address indicated on SERP. • Continue processing Form 1040-X.
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(2) When detaching correspondence and sending it to ACS, take the following action:

- Research the Business Operating Division (BOD) code using the ACS CDP Coordinators site found on SERP to identify the correct Service Center.

Note: The BOD code will be SBSE or W&I and is located in the "BOD-CD" field of CC TXMODA.

- Identify the appropriate Service Center based on the state in which the taxpayer resides.

Example: If the BOD code is W&I, and the taxpayer resides in TX, the case would be routed to the Fresno Service Center.

IRM 3.11.6.7.19.3.5(5), Automated Substitute For Return (ASFR) and Non-Filer Return (NFR) Screening - Deleted paper processing instruction.

(5) Route ASFR and NFR returns per the table below:

If ...	And ...	Then ...
SFR returns	There's an unreversed TC 420 and a -L freeze Exception: If CC AMDISA status is 08 or less then see Non-filer Reject below.	See IRM 3.11.6.7.11, Examination Case Screening.
SFR returns	There's an unreversed TC 420 present	Send the case to CSCO per IRM 3.11.6.7.19.3.1, Compliance Services Collection Operations (CSCO) Screening, and input a TC 971 AC 012.
NFR returns	Identified per paragraph 2 above	Send the case to AM.
Posted TC 599 cc 89 on CC TXMODA		Send the case to AM.

Posted TC 599 cc 88 on CC TXMODA	Without a subsequent TC 599 cc 89	<ul style="list-style-type: none"> If working a CII case, fax the case # [REDACTED] # . <p>Reminder: Input TC 971 AC 012.</p>
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IRM 3.11.6.10.7(2) (3) (4), Correspondence for Requesting Credit Previously Received (Letter 76C) - The correspondence fill-ins have been updated in paragraphs (2), (3), and (4) for clarity.

(2) If instructed to send a Letter 76C when processing a CP 08, You May Qualify for Child Tax Credit (CTC), follow the table.

If corresponding because ...	And ...	Then ...
The taxpayer claims a child or children that not claimed on the original return	The claim is being partially denied.	Send Letter 76C using the fill-in: We disallowed part of your claim for the Additional Child Tax Credit because a child shown on your notice CP 08 or Form 15110 wasn't claimed on your original return. To claim an additional dependent not claimed on your original return, you must file a Form 1040-X, Amended U.S. Individual Income Tax Return.
The taxpayer claims a child or children disallowed as an exemption the original return	The claim is being partially denied	Send Letter 76C using the fill-in: We disallowed part of your claim for the Additional Child Tax Credit because a child shown on your notice CP 08 or Form 15110 wasn't allowed on your original return. If you want us to consider information that wasn't reported on your original return, you must file a Form 1040-X, Amended U.S. Individual Income Tax Return.

(3) If instructed to send a Letter 76C when processing a CP 09, Earned Income Credit - You May Be Entitled to EIC, follow the table.

If corresponding because ...	And ...	Then ...
The taxpayer claims a child or children that wasn't claimed on the original return	No other qualifying child from the original return is being claimed.	Use the appropriate paragraphs.
The taxpayer claims a child or children that wasn't claimed on the original return	There's a qualifying child that was claimed on the original return.	Use the appropriate paragraphs.

The child or children were claimed on the original return	The child or children aren't eligible for EITC based on eligibility criteria or our computations and you have verified the taxpayer(s) are not eligible	Use the appropriate paragraphs, include the refund amount, and include the fill-in: We're writing as a follow-up to the (CP 09 notice or Form 15111) we recently mailed you. We're sorry to inform you that you don't qualify for the Earned Income Tax Credit.
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(4) If instructed to send a Letter 76C when processing a CP 27, EIC Potential for Taxpayer Without Qualifying Children, Use the appropriate paragraphs, include the refund amount, and include the fill-in: **We're writing as a follow-up to the (CP 27 notice or Form 15112) we recently mailed. We're sorry to inform you that you don't qualify for the Earned Income Tax Credit.**

IRM 3.11.6.10.8(2), Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP) - Revised one scenario and added another to the table and added hold code instructions.

(2) Follow the table below when sending a Letter 916C.

If ...	Then ...
The claim is being no considered per IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Case Screening	<ol style="list-style-type: none"> 1. Input the adjustment as follows: <ol style="list-style-type: none"> a. Input a TC 290 for .00. b. Use HC 4 if the module is in a credit balance. c. Use the applicable Reason Code(s). d. Input the appropriate remarks. 2. Send Letter 916C using the fill-in: We're unable to process your amended return because we can't verify the income or withholding amount claimed. If you have more information you didn't send to us, you can file another amended return that includes all your supporting information. <ol style="list-style-type: none"> a. Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page" b. Leave a CII Case Note describing the issue.
The claim is being no considered per IRM 3.11.6.16.24, Transaction Code (TC) 971 with Action	<ol style="list-style-type: none"> 1. Input the adjustment as follows: <ol style="list-style-type: none"> a. Input a TC 290 for .00. b. Use HC 4 if the module is in a credit balance. c. Use the applicable Reason Code(s).

<p>Code (AC) 123 - 1040X INC MISMATCH</p>	<p>d. Input the appropriate remarks.</p> <p>2. Send Letter 916C using the fill-in: We're unable to process your amended return because we can't verify the income or withholding amount claimed. If you have more information you didn't send to us, you can file another amended return that includes all your supporting information.</p> <p>a. Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page"</p> <p>b. Leave a CII Case Note describing the issue.</p>
<p>The claim is being no considered per IRM 3.11.6.14.3.1, Federal Income Tax Withholding (Line 12)</p>	<p>1. Input the adjustment as follows:</p> <p>a. Input a TC 290 for .00.</p> <p>b. Use HC 4 if the module is in a credit balance.</p> <p>c. Use the applicable Reason Code(s).</p> <p>d. Input the appropriate remarks.</p> <p>2. Send Letter 916C using the fill-in: We're unable to process your amended return because we can't verify the withholding amount claimed. If you have more information you didn't send to us, you can file another amended return that includes all your supporting information.</p> <p>a. Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page".</p> <p>b. Leave a CII Case Note describing the issue.</p>
<p>The entire claim is being no considered</p>	<p>1. Input the adjustment as follows:</p> <p>a. Input a TC 290 for .00</p> <p>b. Use HC 4 if the module is in a credit balance.</p> <p>c. Use the applicable Reason Code(s).</p> <p>d. Input the appropriate remarks.</p> <p>2. Send Letter 916C using the fill-in: You didn't provide [insert a description of the missing information]. If you have more information you didn't send to us, you can file another amended return that includes all your supporting information.</p> <p>a. Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page".</p>

	b. Leave a CII Case Note describing the issue.
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IRM 3.11.6.11.1(2) (3), Letter 178C Correspondence Table of Issues - The correspondence fill-ins have been updated in paragraphs (2) and (3) for clarity.

(2) The following table is a guide in corresponding with the taxpayer on Entity issues, it isn't all-inclusive.

If ...	And ...	Fill-in(s) ...
Tax Period is missing	You can't determine the correct tax period through IDRS research and attachments	We're unable to correct your account with the information you provided on your amended return. Please submit another Form 1040-X being sure to provide the tax period. If amending more than one tax year, you must file a separate return for each year.
The taxpayer tries to submit an amended return for multiple tax periods on a single amended return		We're unable to correct your account with the information you provided on your amended return. Please submit another Form 1040-X being sure to provide the tax period. If amending more than one tax year, you must file a separate return for each year.
Primary TIN and/or Secondary TIN can't be determined	ALL attempts have been made (e.g., reviewed attachments, IDRS research, etc.) to secure the TIN	We're unable to correct your account with the information you provided on your amended return. Your Social Security number or your spouse's Social Security number is missing or doesn't show nine digits. Please submit another Form 1040-X with the correct number(s).
TP is changing to FS 2 (MFJ) and the Secondary TIN can't be determined	ALL attempts have been made (e.g., reviewed attachments, IDRS research, etc.) to secure the TIN	We're unable to correct your account with the information you provided on your amended return. Your Social Security number or your spouse's Social Security number is missing or doesn't show nine digits. Please

		submit another Form 1040-X with the correct number(s).
The TP is changing to FS 4 (HOH)	The TP is claiming a qualifying non-dependent and the name of the QND isn't provided.	We're unable to correct your account with the information you provided on your amended return. Your dependent's name or taxpayer identification number (or both) is missing, incomplete, or doesn't match our records. Please submit another Form 1040-X with the correct information.
The TP is changing to FS 4 (HOH)	Removing all dependents claimed and doesn't change to FS 1 (Single) or provide the name of the QND.	We're unable to correct your account with the information you provided on your amended return. Your dependent's name or taxpayer identification number (or both) is missing, incomplete, or doesn't match our records. Please submit another Form 1040-X with the correct information.
The dependent name and/or TIN is missing, or TIN and/or name doesn't match CC INOLE, or TIN can't be determined through IDRS research	The taxpayer has not indicated a religious (e.g., "Amish," "Mennonite," or "Form 4029") or conscience-based objection to obtaining a taxpayer identification number (TIN),	We're unable to correct your account with the information you supplied on your amended return. The name or taxpayer identification number of the person you claimed as a dependent on Form 1040X, Part I, Page 2 is either missing, incomplete, or doesn't match our records. Please submit another Form 1040-X with the corrected information.
The dependent name and/or TIN is missing, or TIN and/or name doesn't match CC INOLE, or TIN can't be determined through IDRS research	There's a statement indicating either the dependent isn't deceased or was born before the tax year if deceased	We're unable to correct your account with the information you supplied on your amended return. The name or taxpayer identification number of the person you claimed as a dependent on Form 1040X, Part I, Page 2 is either missing, incomplete, or doesn't match our records. Please submit another Form 1040-X with the corrected information.
One or more ITIN(s) is Inactive	The entire return is unprocessable because of	We're unable to process your amended return. Please submit a

	an increase to a credit that is based on an inactive ITIN	completed Form W-7 application with supporting document(s) to renew the inactive or expired individual taxpayer identification number (ITIN) listed on your return.
One or more ITIN(s) is Inactive	Some issues are processable and the allowable adjustment changes the taxpayer's expected refund/balance due	We're unable to process your amended return as submitted. There were one, or more, inactive individual taxpayer identification number(s) (ITIN), that caused a change to your return. Please submit a completed Form W-7 application with supporting document(s) to renew any inactive or expired ITIN listed on your return.

(3) The following table is a guide in corresponding with the taxpayer for missing Forms and Schedules, it isn't all-inclusive.

If ...	And ...	Fill-in(s) ...
The amount shown on a supporting form or schedule differs from the amount shown on the Form 1040-X	# [REDACTED] #	We're unable to correct your account with the information you supplied on your amended return. The information provided on [insert Form or Schedule number, Title] doesn't support the entry made on your Form 1040-X. Please submit another Form 1040-X with any documentation necessary to support your claim.
Schedule A, Itemized Deductions, is missing	The TP is changing from a standard deduction to itemized deduction or TP is increasing deductions on an existing Schedule A and doesn't explain the type of deduction and the change isn't the result of a ripple effect	We're unable to correct your account with the information you provided on your amended return. Schedule A, Itemized Deductions, to support your claim was missing. Please submit another Form 1040-X with Schedule A.
Schedule EIC, Earned Income Credit	Is missing and the change isn't the result of a ripple effect	We're unable to correct your account with the information you provided on your amended return. Schedule EIC, Earned Income Credit, to support your

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		claim was missing, incomplete, or contains incorrect information. Please submit another Form 1040-X with a completed Schedule EIC.
Schedule EIC, Earned Income Credit	The qualifying child's SSN doesn't verify	We're unable to correct your account with the information you provided on your amended return. Schedule EIC, Earned Income Credit, to support your claim was missing, incomplete, or contains incorrect information. Please submit another Form 1040-X with a completed Schedule EIC.
Schedule LEP, Request for Change in Language Preference	Schedule LEP was either illegible, had multiple selections, was incomplete, or missing.	We're unable to process your Schedule LEP, Request for Change in Language Preference, because it was either illegible, had multiple selections, was incomplete, or missing. Please complete and submit a new Schedule LEP, Request for Change in Language Preference.
Schedule R, Credit for the Elderly or the Disabled, is missing or incomplete	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Schedule R, Credit for the Elderly or the Disabled, to support your claim was missing. Please submit another Form 1040-X with Schedule R.
Schedule SE, Self-Employment Tax,	The schedule is attached and the return is FS 2 and both taxpayers have SE tax they have combined their SE tax onto one Schedule SE	We're unable to correct your account with the information you provided on your amended return. Please submit another Form 1040-X with Schedule SE, Self Employment Tax. Note: On a married filing joint return and both spouses have self-employment income (SEI) or you're unable to determine which spouse the SEI belongs to, use an open paragraph to add the fill-in: If filing jointly and both spouses have self-employment income (SEI), each spouse must file a separate

		Schedule SE. If only one spouse has SEI, list only that spouse's name on the Schedule SE.
Schedule SE, Self-Employment Tax,	You can't determine which TP account to adjust	We're unable to correct your account with the information you provided on your amended return. Please submit another Form 1040-X with Schedule SE, Self Employment Tax. Note: On a married filing joint return and both spouses have self-employment income (SEI) or you're unable to determine which spouse the SEI belongs to, use an open paragraph to add the fill-in: If filing jointly and both spouses have self-employment income (SEI), each spouse must file a separate Schedule SE. If only one spouse has SEI, list only that spouse's name on the Schedule SE.
Form 1040-X lines 1 – 15 Columns A and C match the information on IDRS	There's no explanation of the change, and you're unable to determine through attachments	We're unable to correct your account with the information you supplied on your amended return. There's not a sufficient explanation to determine the changes you've requested. Please submit another Form 1040-X with an explanation telling us what changes you're making to your income, deductions, or credits, and the reason for each change.
Form 2106, Employee Business Expenses, is missing; there's no explanation of source of the miscellaneous deductions	The amount of the unreimbursed employee expense # [REDACTED] #	We're unable to correct your account with the information you provided on your amended return. Form 2106, Employee Business Expenses, to support your claim was missing. Please submit another Form 1040-X with Form 2106.
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, is missing	The amount claimed # [REDACTED] # on line 15 of Form 1040-X	We're unable to correct your account with the information you provided on your amended return. Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, to

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		support your claim was missing. Please submit another Form 1040-X with Form 2439. A duplicate or photocopy of Form 2439 is acceptable.
Form 2441, Child and Dependent Care Expenses, is missing	The change isn't the result of a ripple effect	We're unable to correct your account with the information you provided on your amended return. Form 2441, Child and Dependent Care Expenses, to support your claim was missing. Please submit another Form 1040-X with Form 2441.
Form 2441, Child and Dependent Care Expenses, is missing	Lines 1c or 2b can't be determined through research	We're unable to correct your account with the information you provided on your amended return. The name and taxpayer identification number (TIN) of the care provider or individual that qualifies you for the Form 2441, Child and Dependent Care Expenses, was missing. Please submit another Form 1040-X with Form 2441.
Form 3800, General Business Credit, or the supporting forms are missing for a specific credit	The amount claimed # [REDACTED] # [REDACTED]	We're unable to correct your account with the information you provided on your amended return. Form [XXXX], Title, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form [XXXX]. Note: Request the specific credit form. If the specific credit isn't known, request Form 3800, General Business Credit.
Form 4136, Credit for Federal Tax Paid on Fuels, is missing	The amount claimed # [REDACTED] # [REDACTED]	We're unable to correct your account with the information you provided on your amended return. Form 4136, Credit For Federal Tax Paid on Fuels, to support your claim was missing. Please submit another Form 1040-X with Form 4136.
Form 4684, Casualties and Thefts	Form 4684, Casualties and Thefts, is missing.	Send Letter 324C

Form 4684, Casualties and Thefts	The itemized deduction amount was recalculated	We changed your total itemized deductions. On your Schedule A, Itemized Deductions, you showed [\$XXX] for your Casualty and Theft Losses; however, the correct amount is [\$XXX]. For more information, see www.irs.gov/Form4684.
Form 4684, Casualties and Thefts	The standard deduction amount was recalculated	When you claim a qualified disaster loss, you're entitled to your standard deduction plus an increased amount for your net loss. We changed your return to deduct the standard deduction plus the qualified disaster loss because the total was more than your itemized deductions. For more information, see www.irs.gov/Form4684.
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	If the taxpayer is reporting they are not subject to the 10 percent penalty, Form 5329 must be attached. See IRM 3.11.6.14.2.4.1, Additional Tax on Early Distribution - Form 5329 and Form 1099-R (Line 10).	We're unable to correct your account with the information you provided on your amended return. Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, to support your claim was missing. Please submit another Form 1040-X with Form 5329.
Form 5695, Residential Energy Credits, is missing	The change isn't the result of a ripple effect or # [REDACTED] #	We're unable to correct your account with the information you provided on your amended return. Form 5695, Residential Energy Credits, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 5695.
Form 6478, Biofuel Producer Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 6478, Biofuel Producer Credit, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 6478.

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Form 8606, Nondeductible IRAs, isn't attached	The taxpayer is reporting or has indicated a change to a Nondeductible IRA in the explanation part of the Form 1040-X	We're unable to correct your account with the information you provided on your amended return. Form 8606, Nondeductible IRAs, to support your claim was missing. Please submit another Form 1040-X with Form 8606.
Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, is missing	A copy of the divorce decree or Form 2120 isn't attached	We're unable to correct your account with the information you provided on your amended return. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, to support your claim was missing. Please submit another Form 1040-X with Form 8332.
Schedule 8812, Credits for Qualifying Children and Other Dependents, is incomplete	Can't be perfected or "dummied" by using AMS worksheets	We're unable to correct your account with the information you provided on your amended return. Schedule 8812, Credits for Qualifying Children and Other Dependents, to support the changes you've made was missing. Please submit another Form 1040-X with a completed Schedule 8812.
Form 8396, Mortgage Interest Credit, is missing	The amount claimed # [REDACTED] # [REDACTED]	We're unable to correct your account with the information you provided on your amended return. Form 8396, Mortgage Interest Credit, to support the changes you've made was missing. Please submit another Form 1040-X with a completed Form 8396.
Form 8826, Disabled Access Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8826, Disabled Access Credit, to support your claim was missing. Please submit another Form 1040-X with a completed Form 8826.
Form 8834, Qualified Electric Vehicle Credit, is missing and Form 3800,	The amount claimed isn't the result of a ripple effect	We're unable to correct your account with the information you provided on your amended

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General Business Credit, isn't attached		return. Form 8834, Qualified Electric Vehicle Credit, to support your claim was missing. Please submit another Form 1040-X with a completed Form 8834.
Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit, is missing and Form 3800, General Business Credit, isn't attached	The amount claimed # [REDACTED] # [REDACTED]	We're unable to correct your account with the information you provided on your amended return. Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit, to support your claim was missing. Please submit another Form 1040-X with a completed Form 8835.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) isn't attached	The amount claimed isn't the result of a ripple effect	We're unable to correct your account with the information you provided on your amended return. Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), to support the changes you've made was missing or incomplete. Please submit another Form 1040-X with a completed Form 8863.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached	The EIN is missing and can't be determined through attachments or IDRS research,	We're unable to correct your account with the information you provided on your amended return. Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), to support the changes you've made was missing or incomplete. Please submit another Form 1040-X with a completed Form 8863.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached	Lines 20 thru 22 in Part III of Form 8863 are not complete	We're unable to correct your account with the information you provided on your amended return. Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), to support the changes you've made was missing or incomplete. Please submit

		another Form 1040-X with a completed Form 8863.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached	The student's name and/or TIN is missing and can't be determined Note: Form 1098-T may be used to determine the student's name or TIN.	We're unable to correct your account with the information you provided on your amended return. Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), to support the changes you've made was missing or incomplete. Please submit another Form 1040-X with a completed Form 8863.
Form 8864, Biodiesel and Renewable Diesel Fuels Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8864, Biodiesel and Renewable Diesel Fuels Credit, to support your claim was missing. Please submit another Form 1040-X with a completed Form 8864.
Form 8880, Credit for Qualified Retirement Savings Contributions, is missing	The amount claimed # [REDACTED] # [REDACTED]	We're unable to correct your account with the information you provided on your amended return. Form 8880, Credit for Qualified Retirement Savings Contributions, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 8880.
Form 8907, Nonconventional Source Fuel Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8907, Nonconventional Source Fuel Credit, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 8907.
Form 8910, Alternative Motor Vehicle Credit, is missing, and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8910, Alternative Motor Vehicle Credit, to support the changes you've made was

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		missing. Please submit another Form 1040-X along with a completed Form 8910.
Form 8911, Alternative Fuel Vehicle Refueling Property Credit, is missing, and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8911, Alternative Fuel Vehicle Refueling Property Credit, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 8911.
Form 8917, Tuition and Fees Deduction, is missing	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8917, Tuition and Fees Deduction, to support the changes you've made was missing. Please submit another Form 1040-X with Form 8917.
Form 8936, Clean Vehicle Credits, and/or Form 8936 Schedule A, is missing	The Form 8936, and/or Form 8936 Schedule A, is missing	We're unable to correct your account with the information you provided on your amended return. Form 8936, Clean Vehicle Credits, and/or Form 8936, Schedule A, Clean Vehicle Credit Amount, which are required, to support the changes you've made was incomplete or missing. Please submit another Form 1040-X along with a completed Form 8936.
Form 8936, Clean Vehicle Credits, and/or Form 8936 Schedule A, is missing	The VIN number is missing	We're unable to correct your account with the information you provided on your amended return. The Vehicle Identification Number (VIN) on Form 8936, Schedule A, Clean Vehicle Credit Amount, which is required to support the changes you've made was missing. Please submit another Form 1040-X and a completed Form 8936, Schedule A, with a VIN.
Form W-2/W-2C is missing or doesn't reflect the exclusion	An amended return is filed claiming an IRC	We're unable to correct your account with the information you provided on your amended

	127 exclusion of \$5,250 or less	return. Form W-2, Wage and Tax Statement, to substantiate your reduction of wages due to employer provided educational assistance benefits was missing. Please submit another Form 1040-X with Form W-2 to substantiate your claim. We'll accept a duplicate from your employer or a photocopy.
# [REDACTED] #	There's no explanation of the change and you're unable to determine through attachments	We're unable to correct your account with the information you supplied on your amended return. There's not a sufficient explanation to determine what changes are being requested. Please submit another Form 1040-X with an explanation to tell us what changes were made to your income, deductions, or credits with the amounts and reason for each change.
There's a new unsubstantiated credit # [REDACTED] #	There's no explanation of the change for the credit	We're unable to correct your account with the information you supplied on your amended return. There's not a sufficient explanation to determine what changes are being requested. Please submit another Form 1040-X with an explanation to tell us what changes were made to your income, deductions, or credits with the amounts and reason for each change.
Form 1040-X Column A doesn't match IDRS	The return can't be perfected and there's not an amended Form 1040 attached	We're unable to correct your account with the information you provided on your amended return. The amounts entered in Column A, Original amount, don't match our records, and it's unclear what adjustment(s) are being requested. Please verify your information and submit another Form 1040-X.
Any Form or Schedule (not previously listed) is missing to support the change	The refund # [REDACTED] # for net balance due. See IRM 3.11.6.10.3,	We're unable to correct your account with the information you supplied on your amended return. [Form/Schedule XXXX] to

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	Corresponding on Net Balance Due Returns (Letter 324C).	support your claim was missing. Please submit another Form 1040-X with [Form/Schedule XXXX] .
Notice 2014-7 exclusion is claimed	The required information is missing	<ol style="list-style-type: none"> 1. First fill-in: Please provide the full name and social security number of the person receiving homecare, copies of governmental and social service documents, medical and utility bills for you and the person receiving homecare to verify you both resided in the same home for the tax year the credit is being claimed, and all payments being excluded were from a qualified state Medicaid waiver program. 2. Second fill-in: Handwritten notes and letters won't be considered.

IRM 3.11.6.12.1.2(3), Filing Status Changes - Added another condition to the table for clarity.

(3) Use the following chart when making a filing status change:

If the taxpayer changes the filing status on Form 1040-X ...	And ...	Then ...
From FS 0		Update the FS based on Form 1040-X.
To FS 1 (Single)		Update INCHG to FS 1. Use RC 001.
To FS 2 (Married Filing Jointly)		Update INCHG to FS 2. Use RC 002. See IRM 3.11.6.12.1.2.1, Filing Status 2 Changes.
From FS 2 (Married Filing Joint)		Send the case to AM.
To FS 3 (Married Filing Separate)	From FS 1, FS 4, or FS 5	Update INCHG to FS 3. Use Reason Code 003. Enter the spouse's SSN if known.

		Note: When changing to FS 3, review credit eligibility requirements and take appropriate action.
From FS 3 (Married Filing Separate)	Changing to FS 1, FS 4, or FS 5	The spouse's SSN field may populate with 000-00-0001. This action removes the cross-reference and mustn't be altered. When manually changing from FS 3, input the spouse's SSN following this example.
From FS 3 (Married Filing Separate)	Changing to FS 2	Send the case to AM.
To FS 4 (Head of Household)	The taxpayer is claiming a dependent or non-dependent and the dependent's name or TIN is missing or doesn't match.	Correspond per IRM 3.11.6.11, Correspondence Table of Issues, C-Letters and Paragraph Fill-ins.
To FS 4 (Head of Household)	The taxpayer is claiming A dependent (name and TIN matches CC INOLE)	Update INCHG to FS 4. Use RC 004.
To FS 4 (Head of Household)	The taxpayer is claiming A non-dependent (name and QND are provided or claimed for EIC)	Update INCHG to FS 4. Use RC 004.
To FS 5 (Qualifying Surviving Spouse)		Update INCHG to FS 5. Use RC 005.
From FS 6 Married Filing Separate return and spouse isn't required to file a return and spouse exemption is claimed		Send the case to AM.
From FS 7		Update the FS based on Form 1040-X.

IRM 3.11.6.14.1.1(2), Earned Income - Updated the earned income list for clarity.

(2) Taxable earned income includes:

- Wages
- Salaries
- Tips

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- Strike pay, other than bona fide gifts
- Sick pay
- Union strike benefits
- Net earnings from self-employment (SE) or gross income received by a statutory employee.
- Disability benefits (not disability Social Security) received by taxpayers under minimum retirement age (normally, this is reported on the Form 1040 as wages).

Note: Minimum retirement age may vary.

IRM 3.11.6.16.1(2), Processing Statute Cases - Deleted the table, outdated example, and outdated note from the paragraph to simplify the instruction.

(2) When researching the IRS Disaster Assistance Program, check the current year and one year prior to determine if the taxpayer lived in a federally declared disaster area. If research shows the taxpayer lives or lived in a disaster area, review the disaster declaration for the following statement, and then follow the table below:

- Affected taxpayers that need to perform time-sensitive actions described in Treas. Reg. 301.7508A-1(c)(1) and Rev. Proc. 2018-58, IRB 2018-50 that fall on or after (the specified date), and before (the specified date), are granted additional time to act through (the specified date).

Note: Per Notice 2023 021, due to the postponed due dates of July 15, 2020, for 2019 income tax returns and May 17, 2021, for 2020 income tax returns, taxpayers have three years from the date they filed their original return to claim a credit or refund if their original return was filed by the postponed due dates. See IRM 25.6.1.10.2.7, Claims for Credit or Refund – General Time Period for Submitting a Claim, for more information.

IRM 3.11.6.16.4(8), Combat Zone - Updated processing instructions because of a system update.

(8) When processing a CZ case, don't enter an Amended Claims date and remove the check from the checkbox in the "Debit/Credit Int To" field.

IRM 3.11.6.16.9, Form 4442 and E-4442, Inquiry Referrals - Updated to specify referrals are to be expedited regardless of how they are received.

(1) Submission Processing (SP) may receive a Form 4442, Inquiry Referral, or an E-4442 from another Business Operating Division (BOD) regarding cases in SP 1040-

X inventories. These referrals must be expedited and addressed within 20 days of receipt regardless of how they are received.

Note: Review AMS for E-4442 referrals.

If ...	And ...	Then ...
Form 4442 or E-4442 is received	The referral is requesting the case be transferred to the requestor	Route or reassign the case to requestor as requested.
Form 4442 or E-4442 is received	The referral is requesting the case be transferred to another area	Route or reassign the case to the other area as requested with the referral.
Form 4442 or E-4442 is received	The referral is requesting an action be taken on the account that doesn't meet SP criteria	Route or reassign the case to AM with the referral.
Form 4442 or E-4442 is received	The referral is requesting an adjustment action be taken on the account that meets SP criteria	<p>Process as normal and complete Part III Section A, items 26 through 29, and C, item 31, on the referral.</p> <p>Note: In the Response/Final Resolution section, briefly describe the adjustment action taken.</p> <p>Example: Adjusted EIC and CTC as requested on Form 1040-X.</p>

IRM 3.11.6.16.7(1), Inputting a Disallowance Adjustment - Added another disallowance scenario to the table.

(1) Follow the table below when sending a Letter 105C:

If ...	Then ...
The disallowance is for PATH Act	<ol style="list-style-type: none"> 1. Input the adjustment as follows: <ol style="list-style-type: none"> a. Use Blocking Series: <ul style="list-style-type: none"> ▪ 98 if the original return was paper filed. ▪ 99 If the original return was e-filed. b. Input a TC 290 for .00. c. Use Source Code 0. d. Use the applicable Reason Code(s). e. Use CII Indicator "1" f. Use Source Document Indicator "N". g. Input the appropriate remarks

	<ol style="list-style-type: none"> 2. Correspond as follows: <ol style="list-style-type: none"> a. Send a Letter 105C b. Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page" c. Leave a CII Case Note describing the issue.
<p>The claim is being disallowed per IRM 3.11.6.16.23, Transaction Code (TC) 971 with Action Code (AC) 123 - 1040X INVALID IDOC</p>	<ol style="list-style-type: none"> 1. Input the adjustment as follows: <ol style="list-style-type: none"> a. Use Blocking Series: <ul style="list-style-type: none"> ▪ 98 if the original return was paper filed. ▪ 99 If the original return was e-filed. b. Input a TC 290 for .00. c. Use Source Code 0. d. Use Hold Code 4 if the module is in a credit balance. e. Use the applicable Reason Code(s). f. Use CII Indicator "1" g. Use Source Document Indicator "N". h. Input the appropriate remarks 2. Correspond as follows: <ol style="list-style-type: none"> a. Send a Letter 105C with the fill-in: We're unable to verify the income or withholding amount claimed on your amended return. b. Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page" c. Leave a CII Case Note describing the issue.
<p>The disallowance is for all other claims</p>	<ol style="list-style-type: none"> 1. Input the adjustment as follows: <ol style="list-style-type: none"> a. Use Blocking Series: <ul style="list-style-type: none"> ▪ 98 if the original return was paper filed. ▪ 99 If the original return was e-filed. b. Input a TC 290 for .00. c. Use Source Code 0. d. Use the applicable Reason Code(s).

	<ul style="list-style-type: none">e. Use CII Indicator "1".f. Use Source Document Indicator "N"g. Input the appropriate remarks. <p>2. Correspond as follows:</p> <ul style="list-style-type: none">a. Send a Letter 105C.b. Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page".c. Leave a CII Case Note describing the issue.
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