

IRM PROCEDURAL UPDATE

DATE: 07/22/2024

NUMBER: ts-03-0724-0861

SUBJECT: Various Changes

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

CHANGE(s):

**IRM 3.11.6.1.7(1) (3), Related Resources - Paragraph 1- Added a link.
Paragraph 3 - The CSR Guide is no longer being supported so the paragraph is being deleted.**

(1) Use the following IRMs when guidance isn't provided within IRM 3.11.6:

- IRM 2.4, IDRS Terminal Input
- IRM 3.10.72, Receiving, Extracting, and Sorting
- IRM 3.10.72-1, Routing Guide/Local Maildex
- IRM 3.10.72-2, Correspondence C Letters - Routing Guide
- IRM 3.10.72-3, Computer Paragraph CP Notices - Routing Guide
- IRM 3.10.72-4, Miscellaneous Documents/Forms/Correspondence - Routing Guide
- IRM 3.11.3, Individual Income Tax Returns
- IRM 3.11.249.3.2.1, Document Locator Number (DLN)
- IRM 3.12.37.25, Correspondence
- IRM 3.12.179, Individual Master File (IMF), Payer Master File (PMF) Unpostable Resolution
- IRM 3.13.5, Individual Master File (IMF) Account Number
- IRM 3.24.3, Individual Income Tax Returns
- IRM 21, Customer Account Services
- IRM 21.6.1, Filing Status and Exemption/Dependent Adjustments
- IRM 21.6.2, Adjusting TIN-Related Problems
- IRM 21.6.3, Credits
- IRM 21.6.4, Tax Computation / Accounting Period Changes
- IRM 21.6.6, Specific Claims and Other Issues
- IRM 21.6.7, Adjusting Individual Tax Accounts
- IRM 21.5.3-2, Examination Criteria (CAT-A) - General
- IRM 21.5.3-3, Examination Criteria (CAT-A) - Credits

(2) Websites and electronic tools used to process adjustments include:

- Accounts Management Services (AMS)
- Campus Document Routing Guide and Maildex Listings

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- Correspondence Imaging Inventory (CII)
- Correspondex Letters
- Employee Use Portal (EUP)
- IMF 1040X Research Portal
- Integrated Automation Technologies (IAT)
- Integrated Data Retrieval System (IDRS)
- Interactive Tax Law Assistant (ITLA)
- IPU's and Prior IRM Revisions
- IRC 30D New Qualified Plug-In Electric Drive Motor Vehicle Credit
- IRS Certified Professional Employer Organizations Public Listings
- IRS Disaster Assistance Program
- IRS Tax Publications
- Modernized e-File Return Request Display (RRD)
- Servicewide Electronic Research Program (SERP)
- SERP Feedback
- Servicewide Notice Information Program (SNIP)
- USPS.com

Note: References to tools and websites used aren't exhaustive or complete. See the training materials and job aids for more Information.

(3) RRD is accessed through EUP. The RRD application displays specific tax return and status information for tax returns/extensions processed by the MeF application. This application allows IRS employees to view 100% of the data transmitted on MeF tax returns/extensions (including attachments) in a format that resembles paper forms.

IRM 3.11.6.2.6.1.1, CC IRPTR - New subsection with CC IRPTR research instructions.

CC IRPTR

(1) There are several subsections within IRM 3.11.6 that require certain items to be reviewed using Command Code (CC) Information Returns Processing Transcript Requests (IRPTR). There are also times when CC IRPTR will be helpful in determining the adjustment being requested. This CC allows Integrated Data Retrieval System (IDRS) users to request either online or hardcopy Information Returns Processing (IRP) transcripts from the Information Returns Master File (IRMF).

(2) # [REDACTED]

! [REDACTED]

• [REDACTED]
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IRM 3.11.6.7.20.1(2), Working Trail and Action Trail - New paragraph describing what is needed in a case not working trail and action trail when routing.

(2) When sending a case to another area, input a case note that describes the reason you are sending the case.

IRM 3.11.6.7.20.1.3(1), Working Trails and Action Trails When Sending an E-fax or Secure Message - Updated the examples in the table.

(1) When a CII case, a portion of a case, or a prepared document is being sent to the receiving area via e-fax or secure messaging, follow the table.

If ...	Then ...
Detaching a form, schedule, or notice from a return	<ol style="list-style-type: none">1. Input a CII case note that specifies:<ol style="list-style-type: none">a. Detached item description.b. Routing destination of detachment.c. The method used, e-fax or secure message. Example: Form 9465 sent via e-fax to CSCO. Exception: If routing to OFE, input a case message and not a case note.2. Complete Form 12305, Routing Slip. When filling out the Remarks section include the following:<ol style="list-style-type: none">a. CII Case ID number.b. The number of pages being sent to the receiving area.c. The method used, e-fax or secure message.
Preparing a form or schedule	<ol style="list-style-type: none">1. Input a CII case note that specifies:<ol style="list-style-type: none">a. Detached item description.b. Routing destination of detachment.c. The method used, e-fax or secure message. Example: Form 9465 sent via e-fax to CSCO. Exception: If routing to OFE, input a case message and not a case note.2. Complete Form 12305, Routing Slip. When filling

	<p>out the Remarks section include the following:</p> <ul style="list-style-type: none"> a. CII Case ID number. b. The number of pages being sent to the receiving area. c. The method used, e-fax or secure message.
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IRM 3.11.6.7.20.2(2), Transaction Code (TC) 971 and Action Codes - Added undeliverable mail to the table.

(2) The most common TC 971 action codes are:

Action Code	Description
002	Used when routing a return with No TC 150 to Batching to prevent the E-Freeze from switching to a -A Freeze when the return posts.
010	MeF amended returns, scanned cases processed in SP, and paper filed amended return claims forwarded to Accounts Management (Automatically input by CII).
012	Collection (When routing the entire return).
013	Exam or Frivolous.
014	Statute function.
015	Underreporter function.
016	Destination International Cases amended returns/claims go to Philadelphia (Automatically input by CII).
065	Form 8857, Request for Innocent Spouse Relief (and Separation of Liability and Equitable Relief), filed. Send the case to Covington, KY. (Input by Cincinnati Centralized Innocent Spouse Operation).
071	Form 8379, Injured Spouse Claim and Allocation.
111	ID Theft.
113	Total AOTC, CTC and/or EIC amounts that were disallowed due to the PATH Act.
120	Amended return/claim in Submission Processing.
123	Unemployment Compensation Exclusion Recovery can be identified by the MISC field entry, UCERECOVERY03112021. See IRM 3.11.6.14.1.1.3, Unemployment Compensation Exclusion (UCE) - Tax Year 2020 Only (Line 1).
134	RIVO or CI SDC. See IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Screening.
137	Refer to IRM 3.11.6.12.1, Entity Changes.
192	Schedule LEP, Request for Alternative Language Products by Taxpayers With Limited English Proficiency (LEP). See IRM 3.11.6.12.2, Schedule LEP, Request for Change in Language Preference.

592	Form 9000, Alternate Media Preference. See IRM 3.11.6.12.3, Form 9000, Alternative Media Preference.
661	Undeliverable mail (UD) indicator
698	Form 8938, Statement of Foreign Financial Assets, attached to Form 1040-X. See IRM 3.11.6.16.13, Form 8938, Statement of Foreign Financial Assets.

Note: For further information, see TC 971 action codes in Document 6209, IRS Processing Codes and Information, Section 8C, Master File Codes.

IRM 3.11.6.8(7), 1040-X Routing Guide - Copied routing criteria from another subsection to ensure consistency.

(7) The following table contains routing instructions for cases not worked by SP 1040-X.

Condition	When to Route	Where to Route
Age discrimination claims (IRC 104(a)(2))	Always	AM
Alimony paid deduction (TIN of recipient provided)	If changing	AM
Archer MSA (Form 8853)	Always	AM
Basket Option Transactions <ul style="list-style-type: none"> • Filed under Notice 2015-73 • Filed under Notice 2015-74 	Always	AM
Claim reducing capital gain preference items for the Alternative Minimum Tax (AMT) (PL 99-272)	If changing	AM
Clean-Fuel Vehicle - (IRC 179A)	Always	AM
CP 2000 Reminder: Check last process code of the TC 922	See IRM 3.11.6.7.16, Automated Underreporter (AUR) Screening.	Underreporter
CP 2006 Reminder: Check last process code of the TC 922	See IRM 3.11.6.7.16, Automated Underreporter (AUR) Screening.	Underreporter
CP 2501 Reminder: Check last process	See IRM 3.11.6.7.16, Automated Underreporter (AUR)	Underreporter

code of the TC 922	Screening	
Disabled Combat Veteran, Combat Injured Veteran (or similar), Letter 6060-A or Letter 6060- D letter attached (taxable to nontaxable) Disability Severance Pay Military Retirement Military Disability Pay VA Claim St. Clair vs US Strickland Claim	Always	AM
Domestic Production Activities Deduction (Form 8903)	If changing	AM
Employee Retention Credit Voluntary Disclosure Program	Always	AM Note: Route as KATX.
Erroneous Refunds	Always	AM
Examination Classification Disallowed or Rejected	Always	AM
Excess Contributions to an IRA	Always	AM
Exonerated Prisoner, Incarceration Exclusion PATH Act, or similar notation	Always	Send the case to AM with EXPR as the working trail
Extraterritorial Income exclusion (Form 8873)	Always	AM
Fiscal Year Filer	Always	AM
Form 499/W-2PR/W-3PR Withholding Statement	Always	AM
Form 843, Claim for Refund and Request for Abatement	Always	AM
Form 926, Return by a U.S. Transferrer of Property to a Foreign Corporation	Always	AM
Form 965 or IRC 965 notated	Always	AM
Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	Always	AM
Form 1099-Q, Payments from	If changing	AM

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Qualified Education Programs		
Form 1116, Foreign Tax Credit Note: If Form 1118, Foreign Tax Credit - Corporations, is attached, always send the case to AM	If changing	AM
Form 1310, Statement of Person Claiming Refund Due to a Deceased Taxpayer	Always	AM
Form 2159, Payroll Deduction Agreement	Always	Detach Form from the amended return and send the case to Collection Operation.
Form 2210-F, Underpayment of Estimated Tax by Farmers and Fishermen	Always	AM
Form 3115, Application for Changing in Account Method	Always	AM
Form 3911, Taxpayer Statement Regarding Refund	Always	Detach and send the case to Refund Inquiry.
Form 3949, Information Report Referral	Always	Detach and send the case to your local function based on the checked box on line 9-14 on the second page.
Form 3949-A, Information Referral	Always	Send the case to OSC Mail Stop: 6273
Form 4137, Social Security and Medicare Tax on Unreported Tip Income	If changing	AM
Form 5405, First Time Home Buyer Credit Recapture/Repayment	If changing	AM
Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations	Always	AM
Form 5884-B, New Hire Retention Credit	Always	AM
Form 8288, Withholding on Distributions by Foreign Persons of U.S. Real Property Interests	Always	AM
Form 8288-A, Withholding on Distributions by Foreign Persons of U.S. Real Property Interests	Always	AM
Form 8288-B, Withholding on Distributions by Foreign Persons of U.S. Real Property Interests	Always	AM

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Form 8615, Tax for Certain Children Who Have Unearned Income	Always	AM
Form 8801, Credit Paid for Prior Year Minimum Tax	If changing	AM
Form 8839, Qualified Adoption Expenses	If changing	AM
Form 8853, Archer MSAs and Long-Term Care Insurance	Always	AM
Form 8854, Initial and Annual Expatriation Information Statement	Always	AM
Form 8859, District of Columbia First-Time Home Buyer Credit	Always	AM
Form 8862, Information To Claim Certain Refundable Credits After Disallowance	Always	AM
Form 8873, Extraterritorial Income Exclusion	Always	AM
Form 8885, Health Coverage Tax Credit	If changing	AM with HCTC in the working trail.
Form 8889, Health Savings Account	If changing	AM
Form 8891, U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans	Always	AM
Form 8903, Domestic Production Activities Deduction	If changing	AM
Form 8915-A, Qualified 2016 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-B, Qualified 2017 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-D, Qualified 2019 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-E, Qualified 2020 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-F, Qualified 2021 Disaster Retirement Plan Distributions and Repayments	Always	AM

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Form 8919, Uncollected Social Security and Medicare Tax on Wages	If changing	AM
Form 8939, Allocation of Increase in Basis for Property Received from a Decedent	Always	Process the amended return as normal. Send Form 8939 to: Estate and Gift Tax Operation Internal Revenue Service 201 W Rivercenter Blvd Covington, KY 41011 Attn.: Stop 824G
Form 8959, Additional Medicare Tax	If changing	AM
Form 8960, Net Investment Income Tax	If changing	AM Caution: Screen the case for CAT-A criteria. See IRM 3.11.6.7.15, Category A (CAT-A) Criteria Screening.
Form 8962, Premium Tax Credit (PTC)	See IRM 3.11.6.14.5.5, Premium Tax Credit (PTC), Form 8962.	AM and notate in the working trail PTCX.
Form 8994, FMLA	If changing	AM
Form 8996, Qualified Opportunity Fund	If changing	AM
Form 14157 Complaint: Tax Return Preparer Note: If Form 14157-A is also attached, follow the Form 14157-A procedures	Always	Send the case to: Attn: Return Preparer Office 401 W Peachtree Street NW Mail Stop 421-D Atlanta, GA 30308
Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit	Always	Route completed form along with any supporting information to AM.
Fulbright Grantee	Always	AM
Health Care Act excluding student loan amount	Always	AM
Household Employee Income, Household Help, (HSH)	<ul style="list-style-type: none"> • If the HSH amount is changing • HSH is present and there's a change to any credit 	AM

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"ICT/IVO" notation on the amended return or in the remarks	Always	Send the case to AM with "ICT/IVO" as the working trail. See IRM 3.11.6.7.14, Return Integrity and Verification Operation (RIVO) Screening.
Immediate disallowance requested	Always	AM
Insolvent Farmer	If changing	AM
IRA Rollover	If changing	AM
IRA Deduction	If changing	AM
IRC 26 CFR 1.931.1	Always	AM
IRC 104(a)(2) – Claim that income from payments based on age discrimination are excludable	Always	AM
IRC 134 – Claim that compensation as JROTC instructors is tax exempt	Always	AM
IRC 179A – Clean Fuel Vehicle	Always	AM
IRC 301 – Veteran’s Disability Compensation is excluded from gross income (This includes St Clair vs. US claims, IRS Ruling 80-9) CSRC or CDRP X% disabled (or VA disability X%) taxable to non-taxable Strickland Claim Pub 525	Always	AM
IRC 692 – Federal Income Tax Forgiveness for Certain U.S. Military and Civilian Employees and Other Individuals	Always	AM with KITA as a working trail.
IRC 803 – Victims of Nazi Regime	Always	AM
IRC 911, IRC 913, IRC 931, or IRC 933	Always	AM
IRC 1341 – Repayments of Debt Cancellation	Always	AM
"Letter 6173", "Letter 6174", "Letter 6174-A", "Digital Assets"	Always	AM

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(e.g., Virtual Currency or Crypto)		
Lottery Winnings (lump sum payment change from ordinary income to capital gain)	Always	AM
Lump sum payment excluded from income	Always	AM
Manual adjustment to penalties and/or interest on tax liabilities. Not adjustment for ES Penalties (TC170/176).	Always	AM
Maritime Claims a. With a breakdown of days, localities, and rates b. Without a breakdown of days, localities, and rates	a. See IRM 3.11.6.7.15, Category A (CAT-A) Criteria Screening. b. All others	a. CAT-A b. AM
May Dept. Store vs. Sequa Rev. Rul. 99-40	Always	AM
Medical/Dental Resident FICA Claims, includes: • Mayo Clinic • Minnesota vs. Apfel	Always	AM
"Microcaptive"	Always	Send the case to: Internal Revenue Service 2970 Market Street Philadelphia, PA 19104
Misapplied Payment	See IRM 3.11.6.14.3.2, Estimated Tax Payments (Line 13).	AM
Net Operating Loss (NOL) or any indication of an NOL loss	If changing	Carryback or Carryforward, refer to IRM 3.11.6.7.8, Carryback or Carryforward Screening.
Pension Protection Act PL 109-280	Always	AM
Personal injury damages excluded from income (IRC 104(a)(2))	Always	AM
Pigford vs. USDA Pigford vs. other Black Farmers Suit	Always	AM

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Keepseagle vs. USDA		
Native Americans vs. USDA		
Pigford II vs. USDA		
Police Meal Expense	Always	AM
Public Law 99-272 Insolvent Farmer / AMT	Always	AM
Public Safety Officer PSO Exclusion indicated on return	Always	AM
Reconsideration Letter attached	Always	Input TC 971 AC 010. Send to: IRS Andover Campus 310 Lowell St Andover, MA 01810
Refund	Less than \$1.00 or greater than \$10 million, always	AM
Refund Inquiry	Always	AM
Registered Domestic partners (RDPs). Can also be identified as CCA201021050 or CCA. Another indication is Form 8958 is mentioned or attached.	Always	AM
Resubmitted Claim/Re-submission or Appeal of a previously rejected claim	Always	AM
Rev. Rul. 57-383 (Strike Fund Benefits Claim for Refund)	Always	AM
Rollover of Airline Payments to Traditional IRAs	If changing	AM
ROTH IRA	If changing	AM
Safe Harbor	Always	AM
Schedule H, Household Employment Taxes	If changing	AM
Seller Paid Points (also see Schedule A) <ul style="list-style-type: none"> • Claimed for tax period other than year of purchase • HUD-1 or Settlement Statement not attached • Loan origination fees, Loan discount, Discount Points, Paid Points, not mentioned on HUD-1 or 	If changing	AM

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<p>Settlement Statement</p> <ul style="list-style-type: none"> Property taxes, appraisals, inspections, title, or attorney fees included as deductible points 		
Student Loan Forgiveness	If changing	AM
<p>Tax Equity and Fiscal Responsibility Act</p> <ul style="list-style-type: none"> TEFRA Letter 3906 Letter 4505 (any) 	Always	AM
Treaty Trader	Always	AM
<ul style="list-style-type: none"> Tribal General Welfare Exclusion Act of 2014 General Welfare H.R. 3043 Notice 2012–78 Revenue Procedure 2015–35 	Always	OSPC 1973 Rulon White Blvd. Ogden, UT 84201 M/S 7700, Attn: GECS
Unemployment compensation repayments	Always	AM
United Mine Workers of America (UMWA) Refunds claimed for premiums paid	If changing	AM
UDC - Unlawful Discrimination Claims, identified as a write in of "UDC"	Always	AM
<p>W-7, Application for IRS Individual Taxpayer Identification Number</p> <ul style="list-style-type: none"> Attached, or the taxpayer requests additional information to complete processing 	Always	<p>Austin Submission Processing Campus ITIN Operation Stop: AUSC 6090 3651 S IH 35 Austin, TX 78714-9342</p> <p>Note: Keep all documentation provided by the taxpayer with the application; this may include original passports and birth certificates.</p>
W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions (ATIN),	Always	Austin Submission Processing Campus Internal Revenue Service

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is attached to a Form 1040-X		ATIN Unit 3651 S IH 35 Stop 6182 Austin, TX 78767
Walker Tax Court decision transportation expense tax deduction	Always	AM
Williams Claims	Always	AM
Zero Return- Transcription Error	See IRM 21.4.1.4.1.2.2, Return Found - Processing Errors Identified	AM

IRM 3.11.6.9.1(6) (7), MEFP Reassignment and Reroute Guide - Paragraph 6- Added Batching to the table to ensure consistent routing. Paragraph 7 - Added instructions to complete the comments field.

(6) When rerouting a case, follow the table below:

If ...	Then ...
Large Business and International	<ol style="list-style-type: none"> 1. Complete the "Routing Slip Data" as follows: <ol style="list-style-type: none"> a. Complete the "To Stop number" field per the specific IRM subsection. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. d. Complete the "Comments:" field, "The case is on Modernized e-File Return Request Display". Add required working trail or action trail information. Note: Some of these fields may populate by default. Note: Ensure the CII Case ID is present on the routing slip. 2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".
Reroute EITC	Follow IRM 3.11.6.13.4, Command Code DDBCK (Dependent Database Check).
Reroute Exam	<ol style="list-style-type: none"> 1. Complete the "Exam Referral Data" section as follows: <ol style="list-style-type: none"> a. Complete the "To Stop number" field per IRM 3.11.6.7.11, Examination

	<p>Case Screening.</p> <p>Note: If the "SBC" isn't all zeroes, input the address in the "Comments" field. If there's not a stop number available, input "N/A" in the "To Stop number field".</p> <ol style="list-style-type: none"> b. Complete the "From Stop number" field. c. Complete the "Phone number" field. <p>Note: Some of these fields may populate by default.</p> <ol style="list-style-type: none"> 2. Complete the "Action" section as follows: <ol style="list-style-type: none"> a. Check the "Tax Decrease has NOT Been Made" check box. b. Check the "TC971-013" check box. c. Input a TC 971 AC 013 per IRM 3.11.6.7.11, Examination Case Screening. 3. Complete the "Reason Referred" section as follows: <ol style="list-style-type: none"> a. Check the "Open AIMS" check box. b. Use CC AMDISA to complete the following: <ul style="list-style-type: none"> ▪ EGC field. ▪ Source Code field. ▪ Status Code field. ▪ Date field using the Current Status Code Date c. In the "Remarks" field, notate as follows: "The case is on Modernized e-File Return Request Display". 4. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute" to send the case to Exam.
AUR – Open Case	<ol style="list-style-type: none"> 1. Take the following action <ol style="list-style-type: none"> a. Print the return to pdf. b. Edit any required working trail information. Refer to IRM 3.11.6.7.20.1, Working Trail and Action Trail. c. Complete Form 12305, Routing Slip d. Send the Form 12305, Routing Slip, and the return to the appropriate fax number found in the AUR Addresses (Open Cases) list on SERP.

	<ul style="list-style-type: none"> e. Input a case note per IRM 3.11.6.9.4, MEFP and MEFS Secure Messaging and E-fax Routing. f. Input a TC 971 AC 015 g. Close the CII case.
AUR – Reconsideration	<ol style="list-style-type: none"> 1. Take the following action <ul style="list-style-type: none"> a. Print the return to pdf. b. Edit any required working trail information. Refer to IRM 3.11.6.7.20.1, Working Trail and Action Trail. c. Complete Form 12305, Routing Slip. d. Send the Form 12305, Routing Slip, and the return to the appropriate fax number found in the AUR Reconsideration list on SERP. e. Input a case note per IRM 3.11.6.9.4, MEFP and MEFS Secure Messaging and E-fax Routing. f. Input a TC 971 AC 015. g. Close the CII case.
Batching	Send to Batching via secure messaging. See IRM 3.11.6.9.4, MEFP and MEFS Secure Messaging and E-fax Routing.
Reroute <ul style="list-style-type: none"> • CI/SDC • COLLECTIONS • ERS • FRIVOLOUS • RIVO • Any other area not listed. <p>Exception: Some of the areas listed above may accept secure message or e-fax routing. See IRM 3.11.6.9.4, MEFP and MEFS Secure Messaging and E-fax Routing</p>	<ol style="list-style-type: none"> 1. Complete the "Routing Slip Data" as follows: <ul style="list-style-type: none"> a. Complete the "To Stop number" field per the specific IRM subsection. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. d. Complete the "Comments:" field, "The case is on Modernized e-File Return Request Display". Add required working trail or action trail information. <p>Note: Some of these fields may populate by default.</p> 2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".

(7) To send a MEFP case to Statute per IRM 3.11.6.7.10, Statute Review Screening, take the following actions:

- a. Select "2Statute" from the "Suspend" drop-down list.

- b. Click the tax increase/credit decrease check box, if appropriate.
- c. Complete the ASSED field.
- d. Complete the "Comments:" field.

Note: If Statute determines that they must work the case, they print a hardcopy for their use and return the case with instructions to close the case.

IRM 3.11.6.9.2(6) (7), MEFS Reassignment and Reroute Guide - Paragraph 6- Added Batching and instructions for the comments field to the table to ensure consistent routing. Paragraph 7 - Added instructions to complete the comments field.

(6) When rerouting a case, follow the table below:

If ...	Then ...
Large Business and International	<ol style="list-style-type: none"> 1. Complete the "Routing Slip Data" as follows: <ol style="list-style-type: none"> a. Complete the "To Stop number" field per the specific IRM subsection. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. d. Complete the "Comments:" field, add any required working trail or action trail information. <p>Note: Some of these fields may populate by default. Note: Ensure the CII Case ID is present on the routing slip.</p> 2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".
Reroute EITC	Follow IRM 3.11.6.13.4, Command Code DDBCK (Dependent Database Check).
Reroute Exam	<ol style="list-style-type: none"> 1. Complete the "Exam Referral Data" section as follows: <ol style="list-style-type: none"> a. Complete the "To Stop number" field per IRM 3.11.6.7.11, Examination Case Screening. Note: If the "SBC" isn't all zeroes, input the address in the "Comments" field. If there's not a stop number

	<p>available, input "N/A" in the "To Stop number field".</p> <ol style="list-style-type: none"> b. Complete the "From Stop number" field. c. Complete the "Phone number" field. d. Complete the "Comments:" field, add any required working trail or action trail information. <p>Note: Some of these fields may populate by default.</p> <ol style="list-style-type: none"> 2. Complete the "Action" section as follows: <ol style="list-style-type: none"> a. Check the "Tax Decrease has NOT Been Made" check box. b. Check the "TC971-013" check box. c. Input a TC 971 AC 013 per IRM 3.11.6.7.11, Examination Case Screening. 3. Complete the "Reason Referred" section as follows: <ol style="list-style-type: none"> a. Check the "Open AIMS" check box. b. Use CC AMDISA to complete the following: <ul style="list-style-type: none"> ▪ EGC field. ▪ Source Code field. ▪ Status Code field. ▪ Date field using the Current Status Code Date. 4. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute" to send the case to Exam.
<p>AUR – Open Cases</p> <p>Caution: If the return is in the "Attached Files" section and not in the "Document Images" section of the CII case, follow the MEFP reroute instructions in IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide.</p>	<ol style="list-style-type: none"> 1. Take the following action <ol style="list-style-type: none"> a. Edit any required working trail information. Refer to IRM 3.11.6.7.20.1, Working Trail and Action Trail. b. Input a TC 971 AC 015. 2. Complete the "Routing Slip Data" as follows: <ol style="list-style-type: none"> a. Complete the "To Stop number" field per the AUR Addresses (Open Cases) list on SERP. b. Complete the "From Stop number" field. c. Complete the "Phone number" field.

	<p>d. Complete the "Comments:" field, add any required working trail or action trail information.</p> <p>Note: Some of these fields may populate by default.</p> <p>3. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".</p>
<p>AUR – Reconsideration Cases</p> <p>Caution: If the return is in the "Attached Files" section and not in the "Document Images" section of the CII case, follow the MEFP reroute instructions in IRM 3.11.6.9.1, MEFP Reassignment and Reroute Guide.</p>	<p>1. Take the following action</p> <ol style="list-style-type: none"> a. Edit any required working trail information. Refer to IRM 3.11.6.7.20.1, Working Trail and Action Trail. b. Input a TC 971 AC 015. <p>2. Complete the "Routing Slip Data" as follows:</p> <ol style="list-style-type: none"> a. Complete the "To Stop number" field per the AUR Reconsideration list on SERP. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. d. Complete the "Comments:" field, add any required working trail or action trail information. <p>Note: Some of these fields may populate by default.</p> <p>3. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".</p>
<p>Batching</p>	<p>1. Complete the "Routing Slip Data" as follows:</p> <ol style="list-style-type: none"> a. Complete the "To Stop number" field per the specific IRM subsection. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. d. Complete the "Comments:" field, add any required working trail or

	<p style="text-align: center;">action trail information.</p> <p>Note: Some of these fields may populate by default.</p> <p>2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".</p>
<p>Reroute</p> <ul style="list-style-type: none"> • CI/SDC • COLLECTIONS • ERS • FRIVOLOUS • RIVO • Any other area not listed. <p>Exception: Some of the areas listed above may accept secure message or e-fax routing. See IRM 3.11.6.9.4, MEFP and MEFS Secure Messaging and E-fax Routing</p>	<p>1. Complete the "Routing Slip Data" as follows:</p> <ol style="list-style-type: none"> a. Complete the "To Stop number" field per the specific IRM subsection. b. Complete the "From Stop number" field. c. Complete the "Phone number" field. d. Complete the "Comments:" field, add any required working trail or action trail information. <p>Note: Some of these fields may populate by default.</p> <p>2. Select the appropriate campus from the "Print" drop-down menu and then click "Reroute".</p>

(7) To send a MEFS case to Statute per IRM 3.11.6.7.10, Statute Review Screening, take the following actions:

- a. Select "2Statute" from the "Suspend" drop-down list.
- b. Click the tax increase/credit decrease check box, if appropriate.
- c. Complete the ASSED field
- d. Complete the "Comments" field.

Note: If Statute determines that they must work the case, they print a hardcopy for their use and return the case with instructions to close the case.

IRM 3.11.6.10(3) (10), Correspondence Procedures - Paragraph 3 - Added instructions to specify when a case needs to be closed. Paragraph 10 - Added Letter 76C to the list.

(3) Use the following guidance for correspondence unless otherwise directed with a specific instruction.

- a. Correspondence must be professional (i.e., correct spelling, punctuation, and grammar).
- b. Don't correspond when you can "dummy" the form or schedule from the information attached or through IDRS research.
- c. Don't correspond when the change is the result of a ripple effect and the forms or schedules needed to support the change are missing.
- d. When sending correspondence, print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page".
- e. Close the CII case if the case isn't being suspended.

(4) When sending C-letter correspondence, use the appropriate Correspondex Signature Code and Correspondex Return Address Code.

If ...	Then ...
Sending a C-letter as certified or registered mail	Use the signature code for your site's Submission Processing (SP) field director. <ul style="list-style-type: none"> • Austin - Correspondex Signature Codes. • Kansas City - Correspondex Signature Codes. • Ogden - Correspondex Signature Codes. • Memphis - Use Austin's SP 1040-X Signature Code.
Not sending a C-letter as certified or registered mail	Use the signature code for your site's operations manager. <ul style="list-style-type: none"> • Austin - Correspondex Signature Codes. • Kansas City - Correspondex Signature Codes. • Ogden - Correspondex Signature Codes. • Memphis - Use Austin's SP 1040-X Signature Code.
Your site requires a return address code	Use the appropriate code for your site. <ul style="list-style-type: none"> • Austin - Return Address Codes • Kansas City - Return Address Codes • Ogden - Return Address Codes • Memphis - Use Austin's SP 1040-X Return Address Code.
Your site doesn't require a return address code	Then leave the field blank.

(5) Correspondence for missing information takes priority over all other correspondence conditions unless otherwise specified.

(6) When multiple correspondence issues are met, see IRM 3.11.6.10.1, Multiple Correspondence Issues.

(7) Not all correspondence scenarios are covered by the IRM. See your lead if clarification is needed.

(8) If correspondence has been issued on a claim with CAT-A criteria or an Exam case and an incomplete response has been received, forward the claim to CAT-A or Exam, as appropriate. See IRM 3.11.6.7.15, Examination.

(9) All correspondence issues must be identified prior to initiating correspondence to ensure all items are requested at the same time.

Note: Ignore dollar limit tolerances once correspondence has been initiated.

Example: Correspondence is initiated because Form 1040-X is missing a Schedule EIC but there's also an unexplained entry on line 7 of \$400. Correspond address both issues.

(10) In general, correspondence is issued on:

- a. Letter 178C for net result refund or zero-balance on Form 1040-X. See IRM 3.11.6.10.4, Corresponding on Net Refund and Zero-Balance Returns (Letter 178C).
- b. Letter 324C for net result balance due on Form 1040-X, APO/FPO/DPO, and Disaster claims. See IRM 3.11.6.10.3 Corresponding on Net Balance Due Returns (Letter 324C).

Exception: Letter 178C, can be sent to an APO/FPO/DPO address when there's no attachment and no reply is expected.

- c. Letter 105C or Letter 105SP for fully disallowed claims. See IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP).
- d. Letter 106C or Letter 106SP for partially disallowed claims. See IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP).
- e. Letter 474C or Letter 474SP for correcting a claim and general correspondence. See IRM 3.11.6.10.6, Correspondence for Correcting a Claim (Letter 474C and 474SP).
- f. Letter 916C or Letter 916SP for "No Considering" a claim. See IRM 3.11.6.10.8, Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP).
- g. Other letters as specified.

Note: Check the CC MESSG "Correspondence News" page for updates to applicable C-Letters and SP-Letters.

IRM 3.11.6.10.4(1) (5), Corresponding on Net Refund and Zero-Balance Returns (Letter 178C) - Paragraph 1 - Added a reminder. Paragraph 5 - Deleted unnecessary instruction.

(1) When an amended return reflects a net overall refund or zero-balance and is missing required forms, schedules, signature(s), or other necessary information, correspond using Letter 178C. When sending Letter 178C:

- a. Use the open paragraph to request the missing information
- 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 items requested
- d. Input a TC 290 for .00. Use Hold code 1 if the module is in a credit balance

Caution: If there's not a TC 150 present on the account, don't input a TC 290 for .00.

- e. Close the CII case

Reminder: When the address on the amended return doesn't match IDRS, see IRM 3.11.6.10 (12), Correspondence Procedures.

(2) If the amended return is reporting additional income and is missing required forms, schedules, and documentation, send Letter 324C per IRM 3.11.6.10.3, Corresponding on Net Balance Due Returns (Letter 324C).

(3) If the only issue on a zero-balance return is a missing signature, send Letter 324C per IRM 3.11.6.10.3, Corresponding on Net Balance Due Returns (Letter 324C), to request the signature and process the adjustment at the same time. When the taxpayer responds, associate the information with the adjustment document.

(4) If a signature is missing on an APO, FPO, DPO or a Disaster Claim, suspend the return and correspond using a Letter 324C.

(5) When the taxpayer responds with all the requested information:

- a. Process the claim.
- b. Use the received date of the reply as the received date and amended claims date.
- c. Link the case to the original amended return.

IRM 3.11.6.10.6(2), Correspondence for Correcting a Claim (Letter 474C and 474SP), Deleted unnecessary instruction.

(1) The Letter 474C is used to correct a claim and general correspondence as instructed.

(2) A Letter 474C is used in the following:

- For a corrected adjustment, see IRM 3.11.6.16.5, Inputting a Corrected Adjustment.
- When a taxpayer claims a credit they already received, see IRM 3.11.6.16.5, Inputting a Corrected Adjustment.
- When specific instructions are provided.

Note: Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page."

IRM 3.11.6.10.8(2), Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP), Deleted unnecessary instruction.

(1) A Letter 916C informs the taxpayer we can't process the claim and a new claim with the requested information may be filed.

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

If ...	Then ...
The claim is being no considered per IRM 3.11.6.14.1.1, Adjusted Gross Income (AGI) - (Line 1)	<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 the applicable Reason Code(s). c. 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 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 3.11.6.14.3.1, Federal Income Tax Withholding (Line 12)	<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 the applicable Reason Code(s). c. Input the appropriate remarks. 2. Send Letter 916C using the fill-in: We're unable to

	<p>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> <ol style="list-style-type: none"> Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page". Leave a CII Case Note describing the issue.
The entire claim is being no considered	<ol style="list-style-type: none"> Input the adjustment as follows: <ol style="list-style-type: none"> Input a TC 290 for .00 Use the applicable Reason Code(s). Input the appropriate remarks. 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. <ol style="list-style-type: none"> Print the C-Letter to PDF and attach it to the case with the "Attach File" button on the "Active Case Page". Leave a CII Case Note describing the issue.

(3) If a reply to the Letter 916C is received and the taxpayer still has not submitted the requested information, then:

- Input a TC 290 for .00.
- Use the applicable Reason Code(s).
- Input the appropriate remarks.

(4) If a response to a Letter 916C is received without an amended return attached, follow the table below.

If ...	Then ...
The Letter 916C wasn't sent by SP 1040-X	Send the case to AM.
The Letter 916C was sent by SP 1040-X	<p>Process the case as follows:</p> <ol style="list-style-type: none"> Retrieve the case from CII and link it to the new case. Use the received date of the reply as the received date. Use the received date of the reply as the amended claims date. Input a TC 29X for the appropriate amount.

	<ul style="list-style-type: none"> e. Use the applicable Reason Code(s). f. Use CII Indicator "1". g. Use Source Document Indicator "N". h. Add "916C REPLY "to the remarks. <p>Exception: For Statute cases, follow IRM 3.11.6.16.1, Processing Statute Cases.</p>
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IRM 3.11.6.10.12(4), Illegible Amended Return (Letter 418C), Added table with instructions to process Letter 418C replies.

(4) When a reply is received process the amended return following the table below.

If ...	Then ...
The reply is received timely	<ol style="list-style-type: none"> 1. Retrieve the suspense case from the CII suspense Queue. 2. Use the earliest received date from the return as the received date. 3. Use the received date from the taxpayer's reply as the amended claims date. 4. Use CII Indicator "1". 5. Use Source Document Indicator "N". 6. Input the appropriate remarks.
The reply isn't received timely and the case was closed per paragraph (3) above	Process as a new claim.

IRM 3.11.6.11.1(3) Letter 178C Correspondence Table of Issues - Updated correspondence condition.

(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 <i>[insert Form or Schedule</i>

		<i>number, Title]</i> 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 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	Any amount claimed	We're unable to correct your account with the information you provided on your amended

incomplete		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 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	The amount claimed # [REDACTED] #	We're unable to correct your account with the information you provided on your amended

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missing for a specific credit		<p>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].</p> <p>Note: Request the specific credit form. If the specific credit isn't known, request Form 3800, General Business Credit.</p>
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	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

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	5329 and Form 1099-R (Line 10).	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.
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	The amount	We're unable to correct your

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Interest Credit, is missing	claimed # [REDACTED] # [REDACTED]	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, General Business Credit, 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 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	The EIN is missing and can't be determined	We're unable to correct your account with the information you

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<p>Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached</p>	<p>through attachments or IDRS research,</p>	<p>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.</p>
<p>Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached</p>	<p>Lines 20 thru 22 in Part III of Form 8863 are not complete</p>	<p>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.</p>
<p>Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached</p>	<p>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.</p>	<p>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.</p>
<p>Form 8864, Biodiesel and Renewable Diesel Fuels Credit, is missing and Form 3800, General Business Credit, isn't attached</p>	<p>Any amount claimed</p>	<p>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.</p>
<p>Form 8880, Credit for Qualified Retirement Savings Contributions, is missing</p>	<p>The amount claimed # [REDACTED] # [REDACTED]</p>	<p>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</p>

		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 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.

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		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 127 exclusion of \$5,250 or less	We're unable to correct your account with the information you provided on your amended 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

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		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.
Form 1040-X Column A does match the information on 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, 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, Corresponding on Net Balance Due Returns (Letter 324C).	We're unable to correct your account with the information you supplied on your amended return. [Form/Schedule XXXX] to 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.
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IRM 3.11.6.11.2(3) Letter 324C Correspondence Table of Issues - Updated correspondence condition.

(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] #	Use the appropriate paragraphs from the Letter 324C.
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	Use the appropriate paragraphs from the Letter 324C.
Schedule EIC, Earned Income Credit	Is missing and the change isn't the result of a ripple effect	Use the appropriate paragraphs from the Letter 324C.
Schedule EIC, Earned Income Credit	The qualifying child's SSN doesn't verify	Use the appropriate paragraphs from the Letter 324C.
Schedule LEP, Request for Change in Language Preference	Schedule LEP was either illegible, had multiple selections, was incomplete, or missing.	Use the appropriate paragraphs from the Letter 324C.
Schedule R, Credit for the Elderly or the Disabled, is missing or incomplete	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Schedule SE, Self-Employment Tax	The schedule is attached and the return is FS 2 and both taxpayers have SE tax. The taxpayers have combined their SE tax onto one Schedule SE	Taxpayers filing jointly must each file a separate Schedule SE if both spouses have self-employment income. 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: Taxpayers filing jointly must each file separate Schedules SE if they both have self-employment income.
Schedule SE, Self-Employment Tax	You can't determine which TP account to adjust	Taxpayers filing jointly must each file a separate Schedule SE if both spouses have self-employment income. 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: Taxpayers filing jointly must each file separate Schedules SE if they both have self-employment income.
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	Use the appropriate paragraphs from the Letter 324C.
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] # [REDACTED]	Use the appropriate paragraphs from the Letter 324C.
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, is missing	The amount claimed # [REDACTED] # on line 15 of Form 1040-X	Use the appropriate paragraphs from the Letter 324C.
Form 2441, Child and Dependent Care Expenses, is missing	The change isn't the result of a ripple effect	Use the appropriate paragraphs from the Letter 324C.
Form 2441, Child and Dependent Care Expenses, is missing	Lines 1c or 2b can't be determined through research	Use the appropriate paragraphs from the Letter 324C.
Form 3800, General Business Credit, or the supporting forms are missing for a specific credit	The amount claimed # [REDACTED] # [REDACTED]	Use the appropriate paragraphs from the Letter 324C. Note: Request the specific credit form. If the specific credit isn't known, request Form 3800,

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		General Business Credit.
Form 4136, Credit for Federal Tax Paid on Fuels, is missing	The amount claimed # [REDACTED] #	Use the appropriate paragraphs from the Letter 324C.
Form 4684, Casualties and Thefts	Form 4684, Casualties and Thefts, is missing.	Use the appropriate paragraphs from the Letter 324C.
Form 4684, Casualties and Thefts	The itemized deduction amount was recalculated	Send Letter 178C.
Form 4684, Casualties and Thefts	The standard deduction amount was recalculated	Send Letter 178C.
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).	Use the appropriate paragraphs from the Letter 324C.
Form 5695, Residential Energy Credits, is missing	The change isn't the result of a ripple effect or # [REDACTED] #	Use the appropriate paragraphs from the Letter 324C.
Form 6478, Biofuel Producer Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
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	Use the appropriate paragraphs from the Letter 324C.
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	Use the appropriate paragraphs from the Letter 324C.
Schedule 8812, Credits for Qualifying Children and Other Dependents, is incomplete	Can't be perfected or "dummied" by using AMS worksheets	Use the appropriate paragraphs from the Letter 324C.
Form 8396, Mortgage Interest Credit, is missing	The amount claimed # [REDACTED] #	Use the appropriate paragraphs from the Letter 324C.
Form 8826, Disabled	Any amount claimed	Use the appropriate paragraphs

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Access Credit, is missing and Form 3800, General Business Credit, isn't attached		from the Letter 324C.
Form 8834, Qualified Electric Vehicle Credit, is missing and Form 3800, General Business Credit, isn't attached	The amount claimed isn't the result of a ripple effect	Use the appropriate paragraphs from the Letter 324C.
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] #	Use the appropriate paragraphs from the Letter 324C.
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	Use the appropriate paragraphs from the Letter 324C.
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	Use the appropriate paragraphs from the Letter 324C.
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	Use the appropriate paragraphs from the Letter 324C.
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.	Use the appropriate paragraphs from the Letter 324C.
Form 8864, Biodiesel and Renewable Diesel Fuels Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8880, Credit for	The amount claimed # [REDACTED]	Use the appropriate paragraphs

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Qualified Retirement Savings Contributions, is missing	██████████ #	from the Letter 324C.
Form 8907, Nonconventional Source Fuel Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8910, Alternative Motor Vehicle Credit, is missing, and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8911, Alternative Fuel Vehicle Refueling Property Credit, is missing, and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8917, Tuition and Fees Deduction, is missing	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8936, Clean Vehicle Credits, and/or Form 8936 Schedule A, is missing	The Form 8936, and/or Form 8936 Schedule A, is missing	Use the appropriate paragraphs from the Letter 324C.
Form 8936, Clean Vehicle Credits, and/or Form 8936 Schedule A, is missing	The VIN number is missing	Use the appropriate paragraphs from the Letter 324C.
Form W-2/W-2C is missing or doesn't reflect the exclusion	An amended return is filed claiming an IRC 127 exclusion \$5,250 or less	Please provide a copy of your Form W-2, Wage and Tax Statement, to substantiate your claim for a reduction of wages due to employer provided educational assistance benefits. We will accept a duplicate from your employer or a photocopy.
# ██████████ ██████████ #	There's no explanation of the change and you're unable to determine through attachments	Use the appropriate paragraphs from the Letter 324C.
There's a new unsubstantiated credit # ██████████ ██████████ #	There's no explanation of the change for the credit	Use the appropriate paragraphs from the Letter 324C.

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Form 1040-X Column A doesn't match IDRS	The return can't be perfected and there's not an amended Form 1040 attached	Please verify your information, the amounts entered in Column A, Original amount, don't match our records. Provide a complete copy of Form 1040X, page 1, and attach supporting forms and schedules to support the change(s) you're requesting.
Form 1040-X Column A does match the information on IDRS	The return can't be perfected and there's not an amended Form 1040 attached	Use the appropriate paragraphs from the Letter 324C.
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, Corresponding on Net Balance Due Returns (Letter 324C).	Use the appropriate paragraphs from the Letter 324C.
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(3), Entity Changes - Replaced a paper processing instruction.

(1) If the taxpayer requests their refund be issued in a name or address other than the one shown on the adjustment, send the case to AM per IRM 3.11.6.7.17, Accounts Management Case Screening.

(2) When making any Entity changes, input the change on IDRS using CC ENREQ to generate the CC INCHG screen.

(3) A signature (both if MFJ) is required before an address change can be input. If signature correspondence is required, use the address of record.

Exception: A signature isn't required on an undelivered mail piece with an affixed USPS yellow label. Follow IRM 3.11.6.12.1.1 (3), Address Changes.

(4) Don't update the Entity section if an adjustment isn't being input or the return is being sent to another area.

(5) Input a posting delay code on any adjustment when making any changes to the taxpayer's address or name line information.

(6) If there's a pending change that affects the return you're processing, input a posting delay code.

(7) Follow the instructions in the table below when a name change is requested:

If ...	Then ...
Taxpayer files a Form 1040-X to indicate a name change only	Check CC INOLE for NEW SSA/NC or SSA: <ol style="list-style-type: none"><li data-bbox="667 1234 1365 1335">1. If the name control on Form 1040-X matches the "NEW" SSA/NC or SSA, input TC 290 .00 and close the CII case. Don't update the name.<li data-bbox="667 1339 1365 1514">2. If the name control on Form 1040-X doesn't match the "NEW" SSA/NC or SSA, route the return to Entity with the following notation in the comments section of the routing slip: "Name change request -- don't process 1040-X."
Taxpayer files a Form 1040-X to indicate a name change and tax changes are also required	Check CC INOLE for NEW SSA/NC or SSA: <ol style="list-style-type: none"><li data-bbox="667 1623 1365 1766">1. If name control on Form 1040-X matches the "NEW" SSA/NC or SSA, continue to process the return, if no route out criteria is present. Don't update the name.<li data-bbox="667 1770 1365 1871">2. If the name control on Form 1040-X doesn't match the "NEW" SSA/NC or SSA, send the case to AM.

Note: Taxpayers sometimes use variations of their first name, including using initials when filing original (verification is performed by matching the name control to the SSN) and amended returns This isn't considered an indication of a name change unless the taxpayer is specifically asking for a name change. If the taxpayer is requesting to change the name the table above would be followed.

Exception: Input name change only if there's a clear indication that the name was transcribed incorrectly (e.g., ANDERSON transcribed as ANDESON).

IRM 3.11.6.12.1.2(3), Filing Status Changes - Updated the table to breakout instructions into individual conditions.

(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 should not be altered. When manually changing from FS 3, input the spouse's SSN following this example.
To FS 4 (Head of Household)	The taxpayer is claiming a dependent or non-dependent and the dependent's name	Correspond per IRM 3.11.6.11, Correspondence Table of Issues, C-Letters and Paragraph Fill-ins.

	or TIN is missing or doesn't match.	
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.
To 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 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 3.11.6.13.3(8), Updating the Duplicate Taxpayer Identification Number (TIN) OnLine (DUPOL) Database - Deleted a note with an unnecessary link.

(8) Use the following chart for determining when/if to update the DUPOL database:

If ...	Then ...
Taxpayer is adding or removing: <ul style="list-style-type: none"> • An exemption for primary or secondary taxpayer <p>Reminder: If the only change is a filing status (FS) change to FS 2, and no credits are being claimed for the spouse, don't update the DUPOL database.</p> <ul style="list-style-type: none"> • A dependent • Earned Income Credit (for dependents), 	Update using CC DDBCK then continue processing the return.

<p>see IRM 21.5.3-3, Examination Criteria (CAT-A) - Credits.</p> <ul style="list-style-type: none"> • EIC increase due to changes in income other than Form W-2, see IRM 21.5.3-3, Examination Criteria (CAT-A) - Credits. • Child and Dependent Care Credit • Education Credit • Child Tax Credit • Additional Child Tax Credit when the qualifying dependent is eligible for CTC, but can't be claimed on line 7 • Credit reduced to zero • EITC TIN-related Math Errors, see IRM 21.5.3-3, Examination Criteria (CAT-A) - Credits. • TIN related Math Errors • ITIN to SSN for dependents 	
<ul style="list-style-type: none"> • CP 08 responses • CP 27 responses • Amended return where the taxpayer is claiming EIC for self/spouse only, see IRM 21.5.3-3, Examination Criteria (CAT-A) - Credits. • Requesting filing status change which doesn't affect exemption or credit allowance • EITC increase due to Form W-2, see IRM 21.5.3-3, Examination Criteria (CAT-A) - Credits. • EITC NON-TIN related Math Errors, see IRM 21.5.3-3, Examination Criteria (CAT-A) - Credits. 	<p>Continue processing the return.</p> <p>Note: Don't update DUPOL database.</p>
<ul style="list-style-type: none"> • Math error code 653 is posted on IDRS • The child failed validation (other than an invalid TIN/Name issue) 	<p>Send the case to AM.</p>
<ul style="list-style-type: none"> • DDBCK input screen is full (6 dependents were previously claimed) • CP 09 responses • Child Care Credit and the qualifying dependent is over age of 12 but disabled or turns age 13 in the year being claimed • NON-TIN related Math Errors • Employee doesn't have access to CC DDBCK 	<p>Update using CC DUPED (current year only). See IRM 3.11.6.13.5, Command Code DUPED.</p>

IRM 3.11.6.14(2) (6), Specific IMF Adjustments - Paragraph 2 - Moved CC IRPTR instructions to the new CC IRPTR subsection. Paragraph 6 - Deleted paper processing instructions.

(1) The following subsections contain procedures for processing the Form 1040-X:

- a. Income and Deductions
 - Line 1, Adjusted Gross Income
 - Line 2, Itemized or Standard Deductions
 - Line 4a, Reserved for future use
 - Line 4b, Qualified Business Income Deduction
 - Line 5, Taxable Income
- b. Tax Liability
 - Line 6, Tax (may include ACA)
 - Line 7, Credits (non-refundable)
 - Line 9, Reserved for future use
 - Line 10, Other Taxes (Form 5329/1099R and Self-Employment (SE) Tax)
 - Line 11, Total Tax
- c. Payments
 - Line 12, Federal Income Tax Withheld and Excess Social Security and Tier 1 RRTA Tax Withheld
 - Line 13, Estimated Tax Payments
 - Line 14, Earned Income Credit (EIC)
 - Line 15, Refundable Credits
- d. Refund or amount You Owe
 - Line 23, Credit Elect

(2) All credits require that the primary taxpayer, secondary taxpayer, and the qualifying child(ren) have a valid Taxpayer Identification Number (TIN). See IRM 3.11.6.4.4.2, TIN Requirements for Dependents and Credits.

Note: An Internal Revenue Service Number (IRSN) isn't a valid TIN for credit allowance. An IRSN can be identified as beginning with a "9" with the 4th and 5th digits being a campus code.

(3) If the credit requires a qualifying child, use CC INOLE to verify the name control, TIN, date of birth, and date of death of the qualifying child. If the Child and Dependent Care Credit, Child Tax Credit (CTC), Credit for Other Dependents (ODC), Earned Income Tax Credit (EITC), Adoption Credit and/or Education Credit is being claimed for a TIN for which our records indicate a date of death prior to the tax year, send the case to AM.

(4) The American Opportunity Tax Credit (AOTC), Additional Child Tax Credit (ACTC), CTC, ODC, and the EITC have specific TIN requirements. See each individual subsection and IRM 3.11.6.4.4.2, TIN requirements for Exemptions and Credits.

(5) When inputting an adjustment and there are more Item Reference Numbers (IRN) or Credit Reference Numbers (CRN) than fields available, input the adjustment as follows:

Note: If xMend is used, allow xMend to input the two adjustments. Input changes from lines 11 - 15.

1. Appropriate Sequence Number (SEQN)
2. Appropriate Blocking Series (BS)
3. Case Status Code
4. Received Date (RCVDDT)
5. Control Category
6. Activity
7. Return Process Date (RPD), if needed.
8. Override Code (OC), if needed
9. Refund Statue Control Date (RFSCDT), if needed
10. Change to line 11, TC 29X
11. Change to Estimated Tax Penalty, TC 17X, if needed
12. Appropriate Source Code (SC)
13. Appropriate Reason Code (RC)
14. Hold Codes (HC), if needed
15. Priority Codes (PC), if needed
16. Posting Delay Code (PDC), if needed.
17. Amended Claims Date
18. Changes to lines 12 -15
19. Direct Deposit IRN per IRM 3.11.6.14.6.1, Direct Deposit
20. CII Indicator (CIS IND) "1"
21. Source Document Indicator (SD) "N"
22. Appropriate Remarks

2nd Adjustment:

1. Appropriate Sequence Number (SEQN)
2. Appropriate Blocking Series (BS)
3. Case Status Code
4. Received Date (RCVDDT)
5. Control Category
6. Activity
7. Return Process Date (RPD), if needed.
8. Override Code (OC), if needed
9. Refund Statue Control Date (RFSCDT), if needed
10. TC 290 for .00
11. Appropriate Source Code (SC)

12. Reason Code (RC) 099
13. Hold Code (HC), if needed
14. Priority Code (PC, if needed)
15. Posting Delay Code 1 cycle longer than the first adjustment
16. Amended Claims Date
17. Changes to lines 1 -10
18. CII Indicator (CIS IND) "1"
19. Source Document Indicator (SD)"N",
20. Appropriate Remarks

Note: If there's a change to the name line information or taxpayer's address the first adjustment requires a posting delay code. The second adjustment requires a posting delay code one greater than the first adjustment.

IRM 3.11.6.14.1.1(4), Adjusted Gross Income (AGI) - (Line 1) - Deleted paragraph because of the new subsection specific to TC 971 AC 123.

(1) Any adjustments to income or deductions to income are reported on line 1 of Form 1040-X, Amended U.S. Individual Income Tax Return.

(2) If there's indication that a taxpayer received wages from ministerial duties, is a minister, or Form 4361, Application for Exemption From Self-Employment Tax for Use by Ministers, Members of Religious Orders and Christian Science Practitioners, is attached, then send the case to AM.

(3) If the taxpayer indicates they made a Qualified Charitable Distribution, "QCD", refer the case to your lead. The lead must screen the case through the Interactive Tax Law Assistant, ITLA, on SERP.

(4) Use Item Reference Number (IRN) 888 for any positive or negative change to AGI.

Note: The AGI can be a negative number or be reduced below zero.

IRM 3.11.6.14.1.1.5(1), Added a new screening instruction.

(1) Screen the case for CAT-A criteria. Refer to IRM 3.11.6.7.15, Category A (CAT-A) Criteria Screening.

IRM 3.11.6.14.2.1(1), Tax - Calculation of Tax Liability Methods (Line 6) - Added a routing instruction for consistency with MeF segmentation.

(1) Line 6, Tax, is the calculation of tax on the taxable income amount shown on line 5, Taxable Income. Generally, the tax tables should be used to figure the tax on the original return. However, a different method may be used if the amended return changes the character of the income such as capital gains or qualified dividends. See the table below for the various methods of tax calculations:

If the tax was calculated using ...	Then the taxpayer enters one of the following methods in the box on line 6 ...
Tax Table	Table
Tax Computation Worksheet	TCW
Schedule D worksheet	Schedule D
Schedule J (Form 1040)	Schedule J Note: If Schedule J is \$2,500 or more, send the case to AM.
Qualified Dividends and Capital Gain Tax Worksheet	QDCGTW
Form 2555 or Form 2555-EZ, Foreign Earned Income Tax (Worksheet)	FEITW Note: Send the case to International
Form 8615, Tax for Certain Children Who Have Unearned Income	Send the case to AM

IRM 3.11.6.14.2.2.3.2(6), American Opportunity Tax Credit (AOTC) - Non-refundable - Added instruction to address system update.

(6) See IRM 21.6.3.4.1.5, Form 8863, Education Credits, and IRM 21.6.3.4.1.5.2, Form 8863 - Adjusting the Credit, and IRM 21.6.3.4.2.11, Form 8863, American Opportunity Tax Credit, for additional eligibility requirements.

Caution: When reviewing CC IRPTR to verify the 1098-T information to determine the enrollment status and "NO CHG IN REPORTNG METHOD FROM PREV YR" is present, check the previous year(s).

IRM 3.11.6.14.2.2.5(4), Credit for Other Dependents (ODC) - Added a note that Schedule 8812 is required.

(4) See IRM 21.6.3.4.1.24.3, Credit for Other Dependents (ODC), for eligibility.

Note: Schedule 8812, Credits for Qualifying Children and Other Dependents, is required.

IRM 3.11.6.14.2.2.6, Child Tax Credit (CTC) - Added a note that Schedule 8812 is required.

(1) Screen the case for CAT-A criteria. Refer to IRM 3.11.6.7.15, Category A (CAT-A) Criteria Screening.

(2) Send the case to AM if:

- There's a change to CTC and a CTC/ACTC Recertification Indicator is present on IDRS.
- The taxpayer attaches Form 8862, Information to Claim Certain Credits After Disallowance.
- The taxpayer indicates a religious (e.g., "Amish," "Mennonite," or Form 4029) or conscience-based objection to obtaining a TIN.

(3) Child Tax Credit amounts.

If processing tax year ...	And the qualifying child is ...	Then the CTC amount per qualifying child is ...
2022 through 2025	Under 17 years of age	\$2,000
2021	Under 6 years old.	\$3,600
2021	6 to 17 years old	\$3,000
2020	Under 17 years of age	\$2,000

(4) When processing the CTC, the credit has different rules depending on the year.

If processing tax year ...	And ...	Then ...
2024 through 2025 Note: Schedule 8812, Credits for Qualifying Children and Other Dependents, is required.		The CTC is non-refundable, and the taxpayer may qualify for up to \$1,500 of ACTC.
2023 Note: Schedule 8812, Credits for Qualifying Children and Other Dependents, is required.		The CTC is non-refundable, and the taxpayer may qualify for up to \$1,600 of ACTC.
2022 Note: Schedule 8812, Credits for Qualifying Children and Other Dependents, is required.		The CTC is non-refundable, and the taxpayer may qualify for up to \$1,500 of ACTC.
2021 Note: Schedule 8812, Credits for Qualifying Children and Other Dependents, is required.	Schedule 8812 line 13 Box A is checked.	The CTC is refundable.
2021 Note: Schedule 8812, Credits for Qualifying Children and Other Dependents, is required.	Schedule 8812 line 13 Box B is checked	Send the case to International.
2021 Note: Schedule 8812, Credits for Qualifying Children and	Schedule 8812 line 13 has no boxes	The CTC is non-refundable and the taxpayer may qualify for up to \$1,400 of Additional Child Tax

Other Dependents, is required.	checked	Credit (ACTC).
2020 Note: Schedule 8812, Credits for Qualifying Children and Other Dependents, is required.		The CTC is non-refundable, and the taxpayer may qualify for up to \$1,400 of ACTC.

(5) If Schedule 8812 is required but missing, correspond per IRM 3.11.6.11, Correspondence Table of Issues, C-Letters and Paragraph Fill-ins.

(6) Math verify the taxpayer's figures by completing the appropriate AMS worksheet(s).

(7) CTC phase out threshold.

If processing tax year ...	Then ...
2022 through 2025	The total CTC is phased out by \$50 for each \$1,000 the AGI exceeds \$400,000 in the case of a joint return, \$200,000 for all other filers.
2021	<p>The total CTC is phased out by \$50 for each \$1,000 the AGI exceeds \$150,000 in the case of a joint return, \$112,500 for HOH, and \$75,000 for all other filers.</p> <p>Caution: When the 2021 increased CTC credit amount is reduced below what would have otherwise been applicable based on prior legislation, then the rules for tax years 2018-2020 and 2022-2025 apply (as shown below).</p> <p>Example: A married filing jointly filer, 3 children ages 1, 3, and 7, with a MAGI of \$250,000. Tentative CTC is \$10,200. $\\$250,000 - \\$150,000 \text{ income threshold} = \\$100,000$ $\\$100,000 \times 5 \text{ percent phaseout } (\\$50 \text{ for each } \\$1,000) = \\$5,000$ $\\$10,200 \text{ (tentative credit)} - \\$5,000 = \\$5,200$ The increased credit amount is less than the credit allowed following prior year rules (\$2,000 per child), therefore, total allowable CTC is \$6,000.</p>
2020	The total CTC is phased out by \$50 for each \$1,000 the AGI exceeds \$400,000 in the case of a joint return, \$200,000 for all other filers.

(8) PATH Act criteria applies to this credit, see IRM 3.11.6.4.4.1, Protecting Americans from Tax Hikes (PATH Act).

(9) See IRM 21.6.3.4.1.24.1, CTC - Qualifications, for eligibility.

(10) If the dependent doesn't qualify the taxpayer for CTC/ACTC, they may qualify the taxpayer for Credit for Other Dependents.

(11) If processing a CTC claim for tax year 2021, see IRM 3.11.6.14.5.1.1, Schedule 8812, Refundable Child Tax Credit (Tax Year 2021), and IRM 3.11.6.14.2.4.3, Reconciling Advance Child Tax Credit Payments (Tax Year 2021).

(12) If instructed to disallow, input the adjustment per IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP).

If the disallowance is related to ...	Then ...
PATH Act	See IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP).
Age criteria	See IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP). Use fill-in: We've disallowed your claim on Form 1040-X. To claim the Child Tax Credit, your dependent must be under the age of (seventeen/eighteen) at the end of the tax year.
A dependent with an ITIN or ATIN	See IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP). Use fill-in: Beginning in 2018, your dependent must have a Social Security number issued before the due date of your return (including extensions) to claim the Child Tax Credit.
A dependent who doesn't qualify the taxpayer for CTC/ACTC but qualifies the taxpayer for the ODC.	See IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP). Use fill-in: We've disallowed your claim for Child Tax Credit because the dependent(s) listed don't meet the eligibility requirements; however, we've allowed you the Credit for Other Dependents.
The CTC/ACTC and ODC being claimed for the same dependent, disallow the ODC and allow the CTC/ACTC if qualified.	See IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP). Use fill-in: We've disallowed your claim for the Credit for Other Dependent. The same dependent(s) can't be claimed for both the Credit for Other Dependent and the (Additional) Child Tax Credit.
The CTC/ACTC and ODC being claimed for the same dependent, disallow the CTC/ACTC and allow the ODC if qualified.	IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C, Letter 105SP, Letter 106C, and Letter 106SP). Use the fill-in: We've disallowed your claim for Child Tax Credit because the dependent(s) listed don't meet the eligibility requirements.

(13) Update the DUPOL database using CC DDBCK prior to inputting adjustment.

(14) When adjusting the credit for:

Tax Year ...	Use ...
2023 and later	<ul style="list-style-type: none"> • IRN 820 with a money amount to record the credit increase or decrease • TC 291 with a money amount to increase the credit (decreases the tax) • TC 290 with a money amount to decrease the credit (increases the tax) • RC 036
2022 and earlier	<ul style="list-style-type: none"> • TC 291 with a money amount to increase the credit (decreases the tax) • TC 290 with a money amount to decrease the credit (increases the tax) • RC 036

IRM 3.11.6.14.3.1(2) (5) (7), Federal Income Tax Withholding (Line 12) - Paragraph 2 - Updated instruction because of the new CC IRPTR subsection. Paragraph 5 - Deleted instruction because of the new TC 971 AC 123 subsection. Paragraph 7 - Revised the instruction because of the new TC 971 AC 123 subsection.

(1) Taxpayers use line 12 to report their:

- Federal Income Tax Withholding - TC 806 or TC 807
- Excess Social Security/Railroad Retirement Tax Act (RRTA) Tier 1 - TC 766

(2) When using Command Code (CC) IRPTR to verify withholding, refer to IRM 3.11.6.2.6.1.1, CC IRPTR, before beginning the verification process.

(3) When a taxpayer with an ITIN files an amended return, some of the withholding might be reported under either a work assumed SSN or ITIN. When verifying the withholding, the name on the return must match the income document (IDOC).

(4) If withholding is being claimed per Schedule K-1 and the IDOC can't be verified on CC IRPTR, send the case to AM

(5) When an amended return with Social Security Administration (SSA) benefits or other types of income where the withholding may be questionable, research CC IRPTR to verify the withholding. If IRPTR doesn't substantiate the withholding, "No Consider" the claim per IRM 3.11.6.10.8, Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP), using the fill-in: **Please provide documentation to substantiate your withholding claim such as Form 1099-SSA, or other appropriate documentation and we'll reconsider your claim.**

(6) When there's an increase to withholding of # [REDACTED] # follow the table below to verify the change:

If ...	And ...	Then ...
All IDOCs associated with the change are provided	You're unable to verify the withholding amount on IRPTR	Correspond per IRM 3.11.6.10.8, Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP).
All IDOCs associated with the change are provided	You're able to verify the withholding amount on IRPTR	Process as normal.
Form W-2, Form 1099 series or other income document(s) associated with the change are missing, handwritten, altered or is a substitute	You're unable to verify the withholding amount on IRPTR	Correspond per IRM 3.11.6.10.8, Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP).
Form W-2, Form 1099 series or other income document(s) associated with the change are missing, handwritten, altered or is a substitute	You're able to verify the withholding amount on IRPTR	Process as normal.
If the withholding amount associated with the change is based on Form W-2 whether provided or on IRPTR	The withholding amount is equal/similar to the FICA (Social Security and Medicare taxes) on the same amount of income	Allow the withholding amount from the Form W-2.

(7) When adjusting line 12, use RC 051 for changes to withholding and RC 055 for Excess Social Security and Tier RRTA:

Caution: Never adjust line 12 below zero.

- a. CRN 806 for increases to withholding.
- b. CRN 807 for decreases to withholding.
- c. CRN 252 for increases/decreases to Excess Social Security.

Note: Use Priority Code 8 when there's a TC 17X posted on the account to prevent an unpostable condition.

IRM 3.11.6.14.5.2(4), American Opportunity Tax Credit (AOTC) Refundable Portion - Added instruction to address system update.

(4) For claims involving the non-refundable portion of the American Opportunity Tax Credit, see IRM 3.11.6.14.2.2.3, Form 8863, Education Credits, and IRM 3.11.6.14.2.2.3.2, American Opportunity Tax Credit (AOTC) - Non-refundable.

Caution: When reviewing CC IRPTR to verify the 1098-T information to determine the enrollment status and "NO CHG IN REPORTNG METHOD FROM PREV YR" is present, check the previous year(s).

IRM 3.11.6.15.2(2), Integrated Data Retrieval System (IDRS) Transaction Codes - Updated direct deposit in the table.

(2) The table below lists the common transaction codes used in Submission Processing. The complete list of these codes is contained in Document 6209, IRS Processing Codes and Information.

Transaction Codes	Action
TC 140 is present	See IRM 3.11.6.12.1.2.1, Filing Status 2 Changes.
TC 160 - 162	Send the case to AM.
TC 170	See IRM 3.11.6.16.8, Estimated Tax Penalty.
TC 300 - 361 (TC 300 is most commonly used)	Send the case to AM Exception: If an -L freeze or TC 420 is present, see IRM 3.11.6.7.11, Examination Case Screening.
TC 420 and no 421	See IRM 3.11.6.7.11, Examination Case Screening.
TC 420 and 421 with no TC 300	Continue processing.
TC 424 and 425 with no TC 300	Continue processing.
TC 424 (with no TC 425)	See IRM 3.11.6.7.11, Examination Case Screening.
TC 480 and 780 (with a -Y freeze)	See IRM 3.11.6.7.19.3, Collection Function Case Screening.
TC 520 (without a TC 521 or 522)	Send the case to AM.
TC 520 with a 521 or 522	Continue processing.
TC 576 (without a TC 577)	Send the case to AM.
TC 576 with a posted TC 577	Continue processing.
TC 582	Continue processing.
TC 594	See IRM 3.11.6.5.1, Transaction Code (TC) 150 Research (No TC 150).
TC 810	See IRM 3.11.6.7.12, Frivolous Claims Screening.
TC 841 without a subsequent 846	Send the case to AM.
TC 885	Send the case to AM.
TC 896 (relating to MFT 29)	Send the case to AM.
TC 904	See IRM 3.11.6.5.4, Form 1040-X without Form 1040 Attached (No TC 150).
TC 914, 916 or 918 without subsequent 912, 915, 917 or	See IRM 3.11.6.7.13, Criminal Investigation (CI) Scheme Development Center (SDC) Screening.

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919	
TC 922	See IRM 3.11.6.7.16, Automated Underreporter (AUR) Screening.
TC 970 AC 001	Direct Deposit.
TC 971 AC 111	See IRM 3.11.6.7.9 Identity Theft (IDT) Screening.
TC 971 AC 137 with a filing status change	See IRM 3.11.6.12.1, Entity Changes.
TC 976 or 977	Continue processing.

IRM 3.11.6.15.5(3), Reason Codes (RC) - Updated the Form 8936 reason code.

(3) The reason code table below, lists the common reason codes used in Submission Processing and the line reference number.

Reason Code	Adjustment Item
001	Change Filing Status to Single.
002	Change Filing Status to Married Filing Jointly.
003	Change Filing Status to Married Filing Separate.
004	Change Filing Status to Head of Household.
005	Change Filing Status to Qualifying Surviving Spouse with dependent Child(ren).
007	Income For Wages, Salaries, Tips, Etc. <ul style="list-style-type: none"> • Bonus (W-2/Wage related) • Dependent Care Benefits • Disability • Employer Provided Education Asst. (IRC 127) • Form Wages • Grant (Form W-2) • Scholarship (Form W-2) • Third-Party Sick Pay • Salary Deferrals
008	Interest And/or Dividend Income <ul style="list-style-type: none"> • Form 1099-DIV, Dividends and Distributions • Form 1099-INT, Interest Income • Form 1099-OID, Original Issue Discount • Form 8815, Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989 • Schedule B, Interest and Ordinary Dividends • Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc.

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	<ul style="list-style-type: none"> • Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. • Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc.
012	<p>Business Income (Or Loss)</p> <ul style="list-style-type: none"> • Form 1099-K, Payment Card and Third Party Network Transactions • Form 6198, At-Risk Limitations • Schedule C, Profit or Loss From Business (Sole Proprietorship)
013	<p>Investment Gain (Or Loss)</p> <ul style="list-style-type: none"> • Cost Basis • Form 1099-B, Proceeds From Broker and Barter Exchange Transactions • Form 1099-S, Proceeds From Real Estate Transactions • Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains • Form 4684, Casualties and Thefts • Form 6252, Installment Sale Income • Form 4797, Sales of Business Property • Form 44952, Investment Interest Expense Deduction • Form 8824, Like Kind Exchanges • Sale of Home (non-military) • Schedule D, Capital Gains and Losses • Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc. • Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. • Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc.
016	<p>Pensions and Annuities</p> <ul style="list-style-type: none"> • 401(K) • 403(b) • Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. • Form RRB-1099-R • Form 5329, Additional Taxes on Qualified Plans (including IRAs) and other Tax-Favored Accounts • Form 8606, Nondeductible IRAs • IRA Distribution
018	<p>Schedule E Income (Or Loss)</p>

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	<ul style="list-style-type: none"> • Farm Rental • Form 1099-MISC, Miscellaneous Information • Form 4835, Farm Rental Income and Expenses • Form 4952, Investment Interest Expense Deduction • Form 6198, At-Risk Limitations • Form 1099-K, Payment Card and Third Party Network Transactions
019	Schedule F, Profit or Loss From Farming
020	<p>Unemployment Compensation</p> <ul style="list-style-type: none"> • Form 1099-G, Certain Government Payments • Unemployment Compensation Exclusion (UCE)
021	<p>Other Income</p> <ul style="list-style-type: none"> • 2014-7 Income exclusion for qualified Medicaid waiver payments or difficulty of care payments • Alaska Permanent Fund • Alimony Received • Awards • Employee Stock Ownership Plan (ESOP) • Form 1099-A, Acquisition or Abandonment of Secured Property • Form 1099-C, Cancellation of Debt • Form 1099-G, Certain Government Payments • Form 1099-MISC, Miscellaneous Information • Form 1099-NEC, Nonemployee Compensation • Form 8814, Parent's Election to Report Child's Interest and Dividends • Form W-2G, Certain Gambling Winnings • Gifts • Jury Duty Pay • Medical and Life Insurance Reimbursements • Prizes • Self-Employment Income (not reported on Schedule C, Schedule E or Schedule F) • State and Local Tax Refund • Taxable Coverdell Education Savings Account (ESA) • Taxable Scholarship / Grants (not reported on Form W-2) • Third-Party Sick Pay
025	<p>Amount Claimed As Payment Made To A Qualified Retirement Plan</p> <ul style="list-style-type: none"> • KEOGH • KPERS • SARSEP • SEP

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	<ul style="list-style-type: none"> • SIMPLE
027	Additional tax on Early Withdrawal of Savings
029	Taxable Social Security Benefits <ul style="list-style-type: none"> • Form RRB-1099-R • Form SSA-1099 • Form SSA-1099-SM • SSA income for prior years
030	Adjustments to Income <ul style="list-style-type: none"> • Alimony Paid (without recipient's SSN) • Educator Expenses • Form 1098-E, Student Loan Interest Statement • Form 2106, Employee Business Expenses • Form 3903, Moving Expenses • Form 8917, Tuition and Fees Deduction • Military Family Relief Act • SE Tax (Deductible portion) • SE Health Insurance Deduction • Write-ins on Adjustments to Income <ul style="list-style-type: none"> - Attorney fees - Awards - Contributions by Chaplains - Contributions to Nonprofit Pension Plans - Expenses/Rental Personal Property - Jury Pay - Reforestation
033	Additional Taxes From Form 4970, 4972 Or 8814 <ul style="list-style-type: none"> • Form 4970, Tax on Accumulation Distribution of Trusts • Form 4972, Tax on Lump-Sum Distributions • Form 8814, Parent's Election to Report Child's Interest and Dividends • Section 72(m)(5) Penalty
035	Education Credits <ul style="list-style-type: none"> • Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)
036	Tax Credits <ul style="list-style-type: none"> • Non-refundable Child Tax Credit (CTC) • Form 2441, Child and Dependent Care Expenses

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	<ul style="list-style-type: none"> • Form 3468, Investment Credit • Form 3800 General Business Credit • Form 5695, Residential Energy Credit • Form 5884, Work Opportunity Credit • Form 6478, Biofuel Producer Credit • Form 6765, Credit for Increasing Research Activities • Form 8396, Mortgage Interest Credit • Form 8586, Low Income Housing Credit • Form 8820, Orphan Drug Credit • Form 8826, Disabled Access Credit • Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit • Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit • Form 8864, Biodiesel and Renewable Diesels Fuels Credit • Form 8874, New Markets Credit • Form 8880, Credit for Qualified Retirement Savings Contributions • Form 8881, Credit for Small Employer Pension Plan Startup Costs and Auto-Enrollment • Form 8882, Credit for Employer Provided Childcare Facilities and Services • Form 8896, Low Sulfur Diesel Fuel Production Credit • Form 8900, Qualified Railroad Track Maintenance Credit • Form 8907, Non-conventional Source Fuel Credit • Form 8910, Alternative Motor Vehicle Credit • Form 8911, Alternative Fuel Vehicle Refueling Property Credit • Schedule 8812, Credits for Qualifying Children and Other Dependents
043	Schedule D, Capital Gains and Losses, tax computation
044	Self-Employment Tax (Schedule SE, Self-Employment Tax)
045	Alternative Minimum Tax (Form 6251, Alternative Minimum Tax - Individuals)
046	Schedule J, Income Averaging For Farmers and Fishermen
048	<p>Form 5329, Additional Tax on Early Distributions or Certain Distributions from Education Accounts</p> <ul style="list-style-type: none"> • Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
049	<p>Total tax</p> <ul style="list-style-type: none"> • Other substantiated taxes on Form 1040-X • Uncollected SS Tax / Medicare Tax (UT)
051	Total Federal Income Tax Withheld
053	Earned Income Tax Credit (Allowance/Increase/Decrease)
054	CP 09 or CP 27 Earned Income Credit Disallowed
055	Excess Social Security Tax Or RRTA Tax Withheld

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057	Regulated Investment Company Credit <ul style="list-style-type: none"> Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
061	Payments <ul style="list-style-type: none"> Additional Child Tax Credit (ACTC) Refundable Child Tax Credit (RCTC) - Tax Year 2021 only Form 4136, Credit for Federal Tax Paid on Fuels Form 7202, Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals Schedule 8812, Credits for Qualifying Children and Other Dependents Schedule 8812, Additional Child Tax Credit (TY 2020 and prior)
065	Penalty Charge <ul style="list-style-type: none"> Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts
076	Schedule A, Itemized Deductions
092	Standard Deduction
096	Tax Relief Credit <ul style="list-style-type: none"> Recovery Rebate Credit (RRC)
099	Miscellaneous Account Information <ul style="list-style-type: none"> Any reason not listed Unexplained Form 1099 income When instructed by a specific IRM
106	Refundable Education Credit <ul style="list-style-type: none"> Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)
173	Credit for Other Dependents
221	Advance CTC Repayment computer. Valid for tax period 202112 – 202211 adjustments input with IRN 818 to MFT 30.
233	Form 8936, Clean Vehicle Credits

IRM 3.11.6.16.1(7) Processing Statute Cases - Added another scenario to the table for clarity.

(7) Use the following procedures to determine how to process your case.

If ...	And ...	Then ...
<p>Making an adjustment to the account with a TC 290 .00 and adjusting Credit Reference Numbers that don't result in a credit or tax change</p> <p>Example: Changing SE tax from the primary to secondary taxpayer. No tax change and no credit change.</p>	<p>Without regard to the ASED or RSED</p>	<p>Process using Blocking Series 05. If the RSED is expired, use the received date as the "RFSCDT" and enter an "S" override.</p>
<p>The RSED is expired and there was a math error on the timely filed original return</p>	<p>The only change is a correction of the math error(s)</p>	<p>Process the Form 1040-X. See IRM 3.11.6.16.6, Math Error Response Cases.</p> <p>Note: Input the received date of the original return in the "RFSCDT" field.</p> <p>Exception: If the original return was filed after the RSED, send the case to AM.</p>
<p>The RSED is expired and there was a math error on a timely filed amended return</p>	<p>The only change is a correction of the math error(s)</p>	<p>Process the Form 1040-X. See IRM 3.11.6.16.6, Math Error Response Cases.</p> <p>Note: Input the received date of the first amended return in the "RFSCDT" field.</p>
<p>The ASED is greater than 90 days and the RSED is expired</p>	<p>The return is one of the following:</p> <ul style="list-style-type: none"> • A tax increase with a credit increase. • A credit increase without a tax increase. • A tax decrease 	<p>Send the case to AM.</p>

	with a credit decrease.	
The ASED is greater than 90 days and the RSED is expired	The return is one of the following: <ul style="list-style-type: none"> • A tax increase with a credit decrease. • A tax increase without a credit decrease. • A credit decrease without a tax increase. 	Process the Form 1040-X using instructions in the paragraphs below.
The ASED is greater than 90 days and RSED is open		Process the Form 1040-X using instructions in the paragraphs below.
The amended return has a total tax decrease and/or refundable credit increase that results in a refund on a timely filed return	No route criteria exist	Process the Form 1040-X using instructions in paragraphs below.

IRM 3.11.6.16.4(10), Combat Zone - Deleted a duplicate instruction.

(1) Submission Processing only processes Combat Zone (CZ) claims that result in a net refund or zero-balance.

Caution: Don't confuse CZ cases with the Military Family Relief Act (MFRA) cases. For MFRA cases, see IRM 3.11.6.14.1.1.6, Military Family Relief Act (MFRA) (Line 1).

(2) If a -C freeze is displayed on CC TXMOD or CC IMFOL, verify the taxpayer is actively serving in a designated CZ. Treat the return as a CZ case if:

- There's a -C freeze with a Combat Indicator of 1 on CC IMFOLE.
- or

- Taxpayer notates actively serving in a CZ on the return.

(3) If a -C freeze with a Combat Indicator of "1" is present, then CC IMFOLE or CC ENMOD shows a TC 500 with a Closing Code (cc). There may be several entry and exit dates present. Use the most recent TC 500 to determine current CZ status.

- If the closing code is an even number, treat the case as a CZ return.
- If the closing code is an odd number, don't treat case as a CZ return.

Note: If the literal "Combat Zone" is present on IDRS ensure there's a -C freeze before treating the case as a CZ return. The literal without the freeze is only an indication of prior CZ status.

(4) If an active CZ case results in a net balance due, send the case to AM.

(5) #

[REDACTED]

#

(6) If a -C freeze isn't on the account for a CZ case, send the case to AM.

(7) When required information is missing from the return, follow IRM 3.11.6.10, Correspondence Procedures.

(8) When processing a CZ case, don't enter an Amended Claims date.

(9) A taxpayer (or the spouse, if married filing jointly) receiving nontaxable combat pay may elect to include the amount when figuring their earned income for purposes of computing EITC.

IRM 3.11.6.16.6(2), Math Error Response Cases - Revised an outdated instruction.

(2) An amended return isn't considered an ME response if the date of the ME notice is later than the received date of the amended return. When an ME is set a TC 971 with one of the following CP notices is generated:

Notice ...	Description ...
CP 10	ME on an overpaid module, which causes a reduction of credit elect.
CP 11	ME on a module with a balance due of \$5 or more.
CP 12	ME on a module with an overpayment of \$1 or more.
CP 13	ME on a module with an even balance, an overpayment of less than \$1, or a balance due of less than \$5
CP 16	ME on an overpaid module, and part or all of the overpayment is offsetting to satisfy another tax module liability.

IRM 3.11.6.16.15(6), Computer Paragraph (CP) Notices - Added instructions to address CP notices received and there isn't a TC 150 on the account.

(6) If a CP notice is received and there isn't a TC 150 on the module for the related tax year, take the following action:

If ...	Then ...
A CP 08 or Form 15110 is received	Send Letter 76C with the fill-in: We disallowed your claim for the Additional Child Tax Credit because we haven't received your original return. You may be eligible to claim this credit on your original return.
A CP 09 or Form 15111 is received	Send Letter 76C with the fill-in: We disallowed your claim for the Earned Income Tax Credit because we haven't received your original return. You may be eligible to claim this credit on your original return.
A CP 27 or Form 15112 is received	Send Letter 76C with the fill-in: We disallowed your claim for the Earned Income Tax Credit because we haven't received your original return. You may be eligible to claim this credit on your original return.

IRM 3.11.6.16.23, Transaction Code (TC) 971 with Action Code (AC) 123 - 1040X INVALID IDOC - New subsection to address cases with a TC 971 AC 123 indicator on the account.

Transaction Code (TC) 971 with Action Code (AC) 123 - 1040X INVALID IDOC

(1) If a TC 971 AC 123 with a MISC field entry of "1040X INVALID IDOC" is present, Disallow the claim. Follow IRM 3.11.6.16.7, Inputting a Disallowance Adjustment.

IRM 3.11.6.16.24, Transaction Code (TC) 971 with Action Code (AC) 123 - 1040X INVALID IDOC - New subsection to address cases with a TC 971 AC 123 indicator on the account.

Transaction Code (TC) 971 with Action Code (AC) 123 - 1040X INC MISMATCH

(1) When a TC 971 AC 123 with a MISC field entry of "1040X INC MISMATCH" is present, the withholding amount must be verified using CC IRPTR. Follow IRM 3.11.6.2.6.1.1, CC IRPTR, when verifying the withholding amount.

- If withholding matches IRP data, follow normal Form 1040-X procedures.
- If withholding information does not match IRP data, "no consider" the claim following IRM 3.11.6.10.8, Correspondence for No Consideration of a Claim (Letter 916C and Letter 916SP).

IRM 3.11.6.18.1, For Lead Tax Examiners - Related IRMs and Resources - Deleted THE subsection and consolidated the information into the related resources subsection.

Editorial Changes - The following editorial changes have been made:

- Changed a subsection title.
- Corrected typographical errors.
- The deletion of several paragraphs changed links throughout the IRM.
- The deletion of subsection caused the renumbering of some subsections.