

# Section 9 - Notices and Notice Codes

## 1 Nature of Changes

Description	Page No.
Taxpayer Notice Codes	9-14
BMF Math Error Notice Codes	9-59
Refund Deletion Codes	9-76

## 2 General

Computer generated notices and letters of inquiry are mailed to taxpayers in connection with tax returns for BMF and IMF. Computer paragraph (CP) numbers (3-digit number for BMF AND IRAF, 2-digit number for IMF) are located in the upper right corner of the notices and letters.

The following pages which list CP numbers in ascending sequence should serve as a convenient source of reference to assist you in answering questions about ADP notices and letters.

## 3 IMF Notices

A CAF indicator is printed on IMF taxpayer notices when this indicator is posted to a taxpayer's account. The Campus has instructions for preparing photocopies of these notices for mailing to the taxpayer's agent.

The following computer notices are sent to taxpayers in connection with IMF returns, or are used internally.

CP No.	Explanation
01	We have verified your claim of identity theft.
01A	We've assigned you an identity protection Personal Identification Number (PIN).
01B	Message about potential Identity Theft during return processing.
01E	Employment Related Identity Theft Notice
01F	An identity protection Personal Identification Number will be mailed to you.
01H	We are unable to process your tax return which was submitted with Locked SSN.
01L	Your federal tax account has been locked as requested.
01R	We are unable to process your tax return.
01S	We received your Form 14039 or similar statement for your Identity Theft claim.
01U	We unlocked your federal tax account.
02H	Casualty/Disaster Loss reminder notice (Katrina/Wilma/Rita).
03C	Important information about your First-Time Home Buyers Credit reporting of any change to your primary residence.
04	Important information about your Combat Zone tax deferment, we need information about your dates of service.
05	We're holding your refund until we finish reviewing your tax return.
05A	We need more information to determine whether you're due a refund.
05B	We need more information to determine whether you're due a refund
07	We're holding your refund for further review-1040NR.
06	Premium Tax Credit Verification, supporting docs requested refund frozen
06A	Premium Tax Credit Verification, supporting docs requested possible bal due or even balance
08	You may be entitled to additional Child Tax Credit – You may qualify for a refund.
09	You may be entitled to Earned Income Credit – you may qualify for a refund.

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CP No.	Explanation
10	Math Error notice with reduced credit elect.
10A	EIC Math Error notice with reduced credit elect.
11	Math Error notice with balance due of \$5.00 or more.
11A	EIC Math Error notice with balance due of \$5.00 or more.
11M	Making Work Pay Math Error notice balance due of \$5.00 or more.
11R	Recovery Rebate Credit Math Error notice with balance due of \$5.00 or more.
12	Math Error notice with overpayment of \$1.00 or more.
12A	EIC Math Error notice with overpayment of \$1.00 or more.
12E, F, G, N, U	Exam coded Math Error notice with overpayment of \$1.00 or more.
12M	Making Work Pay Math Error notice with overpayment of \$1.00 or more.
12R	Recovery Rebate Credit Math Error notice with overpayment of \$1.00 or more.
13	Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.
13A	EIC Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.
13M	Making Work Pay Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.
13R	Recovery Rebate Credit Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.
14	Notice with a balance due of \$5.00 or More, no Math Error.
14H	You have an unpaid shared responsibility payment (Affordable Care Act or ACA)
14I	Notice with a balance due of \$5.00 or More, no Math Error (IRAF).
15	Notice of civil penalty charge, various penalties.
15H	We charged you a shared responsibility payment for not having minimum essential health coverage (ACA)
15B	Notice of civil penalty charge, Trust Fund Recovery Penalty (MFT 55).
16	Math Error notice with an overpayment applied to another IMF tax liability.
17	Notice of refund of unfrozen, excess estimated credits.
18	We have delayed sending part of your refund due to discrepancies on your return.
19E, F, or G	Notice of Examination unallowable items with Balance Due, response required. , various audit codes.
20E, F, or G	Notice of Examination unallowable items with overpayment, response required. , various audit codes.
21A	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA/BAL DUE status.
21B	Notice of Data Processing adjustments resulting in an overpayment of \$1.00 or more.
21C	Notice of Data Processing adjustments resulting in a balance due < \$5.00 or an overpayment < \$1.00.
21E	Notice of Examination adjustments, resulting in a change to an account in TDA/BAL DUE status.
21H	Changes to your shared responsibility payment (ACA)
21I	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA/BAL DUE status (IRAF).
22A	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when an account isn't in TDA/BAL DUE status.
22E	Notice of Examination adjustments, resulting in changes to an account isn't in TDA/BAL DUE status.
22H	Changes to your shared responsibility payment (ACA)
22I	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account isn't in TDA/BAL DUE status (IRAF).
23	Notice of estimated credits discrepancy with a balance due of \$5.00 or more.
24	Notice of estimated credits discrepancy with an overpayment of \$1.00 or more.
24E, F, G, N, U	Notice of Examination coded estimated credits discrepancy with an overpayment of \$1.00 or more.
24R	Notice of estimated credits discrepancy and a Rebate Recovery Math Error, with an overpayment of \$1.00 or more.
25	Notice of estimated credits discrepancy with a balance due of < \$5 or an overpayment of < \$1.00.
27	Notice to a taxpayer without qualifying children of possible refund due to Earned Income Credit eligibility.
29	Campus notice only: Amended Return Posted, No Original.
29I	Campus notice only: Amended Return Posted, No Original IRAF.
30	Notice to taxpayer of reduced refund due to payment of penalty for failure to pay estimated taxes.

CP No.	Explanation
30A	Notice to taxpayer of refund due to recalculation of penalty for failure to pay estimated taxes.
32	Notice to taxpayer of replacement refund check for one that expired as uncashed.
32A	Notice to taxpayer that a replacement refund check will not be issued unless the taxpayer contacts us.
35	Campus notice only: Duplicate Filing (Transfer-In) Doc Code 51.
35A	Campus notice only: Requisition Form for First Return.
36	Campus notice only: Issued each time a return, or a 290 transaction with a DLN block number between 200 and 299 (Form 1040X) posts to a module with a return with transaction code 150, 976 or 977 already posted.
36B	Campus notice only: Requisition form for first return.
36C	Campus notice only: Routing of substitute for return doc to SFR unit.
36D	Campus notice only: This notice is generated whenever TC 150, doc code 05, 07, 09, or 11, posts with blocking 920-929 indicating that Form 8379, Injured Spouse Claim and Allocation, was filed. Original return and claim are sent to IMF Adjustments Branch for processing.
36S	Campus notice only: Mixed entity or potential scrambled SSN.
36I	Duplicate Filing Notice (IRAF)
36Z	Duplicate Filing Condition - Automated Substitute for Return
37	Campus notice only: This notice is generated whenever a Form 2363 is input to the IMF to change a social security number or name control (or by a generated resequencing as a result of SSN revalidation) but the account fails to properly resequence because the resequence transaction matches another account on SSN but fails to match on any name control. The account attempting to resequence is restored to its original location on IMF.
38	Campus notice only: Issued for the DATC/ASTA project.
39	Notice to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.
40	Assigning Delinquent Account to a Private Collection Agency
41	Campus notice only: Issued to notify the Campus that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.
41I	Campus notice only: Issued to notify the Campus that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.(IRAF)
42	Notice to inform the taxpayer that an overpayment from their account has been applied to pay a balance due in a secondary SSN account.
43	Campus notice only: This notice is issued to notify the Campus of the account controlling name line in order that a name change to the tax year prior to the latest year on file may be input correctly and cause the account to properly resequence.
44	Notice to a taxpayer of delay in processing refund when it might be applied to a NMF account.
45	Notice to a taxpayer of a change in the amount of credit elect applied to his/her next year's tax return.
46	Campus notice only: Issued to notify the Campus that a refund is due on an "L" or "W" coded income tax return, and there is no second name for that return on the master file.
49	Notice to a taxpayer that an overpayment was applied to an unpaid IMF liability or liabilities.
51A,	Notice to a taxpayer the IRS calculated their taxes for them resulting in a balance due of \$5.00 or more.
51B	Notice to a taxpayer the IRS calculated their taxes for them resulting in an overpayment of \$1.00 or more.
51C	Notice to a taxpayer the IRS calculated their taxes for them resulting in a balance due of < \$5.00 or an overpayment < \$1.00.
52	Notice to taxpayer explaining a correction to reduce taxable self-employment earnings.
53	Notice to taxpayer that the IRS was unable to direct deposit and a paper refund check will be sent by mail.
53A	Notice to taxpayer that the IRS was unable to direct deposit because of rejection by the financial institution, and we are researching the taxpayer account.
53B	Direct Deposit refund rejected by financial institution, paper ck issued
53C	Direct Deposit refund rejected by financial institution, we are researching your request
53D	We can't direct deposit as too many requests to the same account
54B	Notice to taxpayer that there is a problem with the name and SSN on the return, refund delayed.
54E	Notice of inquiry regarding a problem with the name and SSN on estimated tax payments.
54G	Notice of inquiry regarding the name and SSN on a tax return with an even balance due.
54Q	Second notice of inquiry regarding name and SSN on a tax return with a possible refund.
55	Campus notice only: Issued to inform the Campus that a transaction for a Form 5344 adjustment posts (DC47) with a DLN in a 790-799 or 900-999 blocking series to cause association of the original return with an adjustment made utilizing a taxpayer's retained copy of a return. Also generated on Forms 1040X in blocking series 900-909 (TC294/295), 960-969 (TC290), 980-989 (TC290) and MFT55 block 530-539 (TC290). Does not generate on civil penalty modules for blocking series 530-539, 960-969 and 980-989 if prior control DLN is 59X. For additional blocking series information refer to Chapter 4.

CP No.	Explanation
59	First notice issued to inform the taxpayer that we have no record of a tax return filed. (IMF).
60	Notice advising the taxpayer of a credit reversal adjustment to their account causing a balance due of \$5.00 or more.
62	Notice to taxpayer of credit transfer based on their correspondence. It also notifies the taxpayer that their account is a bal due, even balance or refund due which will be issued soon.
63	Notice to the taxpayer that their refund is on hold until all other tax returns are filed.
64	Campus notice only: Notice of Tentative Carryback Allowance.
71	Annual reminder notice to the taxpayer of their balance due module(s), that are in status 23 with a module balance of \$25.00 or more.
71A	Annual reminder notice to the taxpayer of their balance due on a module(s), that have been in currently-not-collectible status (53) for at least 65 cycles with closing code 12 or 24-32, 39.
71C	Annual reminder notice to the taxpayer of their balance due module(s) that are in status 24 with a module balance of \$25.00 or more. The notice will reflect a CSCO return address and an ACS telephone number.
71D	Annual reminder notice to the taxpayer of their balance due module(s) that are in status 22 or status 26 for 1 year or more if the balance due is \$25.00 or more.
71H	Annual reminder notice to taxpayers with balance due modules from ACA, all statuses.
74	Notice to the taxpayer they have successfully re-certified for the Earned Income Credit.
75	Initial Exam notice to the taxpayer telling them that their refund for Earned Income Credit is frozen pending an examination of their return, requesting additional documentation.
75A	Initial Exam notice to the taxpayer telling them that their return is being examined for Earned Income Credit and addition child tax credit, requesting additional documentation. .
75C	Notice to taxpayer informing them that their claimed Earned Income Credit refund has been disallowed due to their being banned from filing for Earned Income Credit.
75D	Initial Exam notice to taxpayer, requesting supporting documentation for Earned Income Credit, filing status and/or dependent information. Entire refund is frozen.
76	Notice to the taxpayer informing them that their Earned Income Credit claim has been allowed and if a refund is due it will be issued within 8 weeks.
77	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals Hearing (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).
79	Notice Issued to taxpayers to inform them of their obligation to re-certify for Earned Income Credit with a Form 8862 on the next return they claim Earned Income Credit.
79A	Notice issued to taxpayers informing them they are banned from claiming the Earned Income Credit for two years, and must re-certify to claim the Earned Income Credit in the first year after the ban has been lifted.
79B	Notice issued to taxpayers to inform them they are banned from claiming the Earned Income Credit for ten years, and must re-certify to claim the Earned Income Credit in the first year after the ban has been lifted.
80	Reminder notice that we still haven't received taxpayer return, with credit waiting for possible refund.
81	Reminder notice issued within 6 months of expiration date for refunding a credit when no return has been filed.
83	Campus notice only: issued when a math error is referred to Exam.
85A	Exam soft notice requesting confirmation of filing status. Master File will contain a TC 971, Action Code (AC) 138.
85B	Exam soft notice requesting confirmation of a qualifying child for Earned Income Credit. Master File will contain a TC 971, Action Code (AC) 138.
85C	Exam soft notice requesting confirmation of Schedule C income. Master File will contain a TC 971, Action Code (AC) 138.
86	Campus notice only: Issued when revenue receipt is input to a module restricted from generating interest or FTP.
87A	Exam soft notice requesting confirmation of a qualifying child for Earned Income Credit, who was claimed on another return. Master File will contain a TC 971, Action Code (AC) 138.
87B	Exam soft notice requesting confirmation that the taxpayer can claim an exemption for themselves when another taxpayer also claimed them as an exemption. Master File will contain a TC 971, Action Code (AC) 138.
87C	Exam soft notice requesting confirmation that the taxpayer can claim a person as a dependent who is over the age of 23 and had reported gross income more than allowed for a dependent. Master File will contain a TC 971, Action Code (AC) 138.
87D	Exam soft notice requesting confirmation that the taxpayer can claim an exemption for a dependent that was also claimed on a joint return. Master File will contain a TC 971, Action Code (AC) 138.
88	Notice to taxpayer that their current year refund is being held because they haven't filed a prior year return with reason to believe taxes will be owed.
89	Annual reminder notice for taxpayers with installment agreements showing all payments for the year and

CP No.	Explanation
	current balances on all modules in the agreement.
90	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals hearing for the Federal Payment Levy Program.
90C	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals hearing for the Federal Payment Levy Program, specifically for federal contractors.
91	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals hearing for the Federal Payment Levy Program, specifically for 15% levy on Social Security Benefits.
92	Notice of Levy on State Income tax refund and notice of your right to a CDP hearing
93	Campus only notice: generated when a module contains a duplicate filing condition and an unreversed TC 420 or TC 576.
94	Notice of Levy for Criminal Restitution
96	Campus only notice: Used to journalize the amount of a transfer out and to prepare the transfer document. Generated whenever a TC 400 posts to a tax module.
96I	Campus only notice: Account transfer out transcript
98	Campus only notice: Generated to notify the Campus that the return (TC 150) has posted to a module in which such notification was previously requested.
98A	Campus only notice: Generated to notify the Campus that the return (TC 150) has posted to a module in which such notification was previously requested.
301	eAuthentication Acknowledgement Notice.
301S	eAuthentication Acknowledgement Notice, Spanish version.

#### 4 IRP Notices

No.	Explanation
2000	Issued to taxpayer to request verification for unreported income, payments, or credits.
2005	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability and closing their account (Underreporter issue).
2006	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability.
2057	Check your records to confirm the income you received
2100	Check Your Backup Withholding List ("Large" payers)
2100A	Please Check Your Backup Withholding List ("Small" payers)
2501	Initial contact notice to resolve discrepancy between Income, Credits and/or deductions claimed on return and those reported by payers on information returns.
2566	You must file your tax return
2566R	We may apply your refund to tax due
3219A	Increase in tax and notice of your right to challenge, IMF
3219N	ASFR Statutory Notice of Deficiency - 90-Day Letter
3219N(SP)	ASFR Spanish Statutory Notice of Deficiency - 90-Day Letter

#### 5 BMF Notices

The following computer generated notices are sent to taxpayers in connection with BMF returns.

CP No.	Amt.	Explanation
080		Reminder - we have not received your return
081		We may have a refund for you
101	Yes	Math error on Form 940 or 940EZ resulting in a net balance due.
102	Yes	Math error on Form 941, 943, 944 or 945 resulting in a net balance due.
103	Yes	Math error on Form CT-1 resulting in a net balance due.
104	Yes	Math error on Form 720 resulting in a net balance due.

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CP No.	Amt.	Explanation
105	Yes	Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net balance due.
106	Yes	Math error on Form 990PF, 5227, 5330 or 4720 resulting in a net balance due.
107	Yes	Math error on Form 1042 resulting in a net balance due.
108	Yes	Problem with your Federal Tax Deposit (FTD), error on FTD coupon/EFTPS payment
111	Yes	Math Error on Form 940 or 940EZ resulting in a net overpayment.
112	Yes	Math Error on Form 941,943 or 944 resulting in a net overpayment.
113	Yes	Math Error on Form CT-1 resulting in a net overpayment.
114	Yes	Math Error on Form 720 resulting in a net overpayment.
115	Yes	Math Error on Form 11C, 706, 709, 2290 or 730 resulting in a net overpayment.
116	Yes	Math Error on Form 990-PF, 5227, 5330 or 4720 resulting in a net overpayment.
117	Yes	Math Error on Form 1042 resulting in a net overpayment.
119		Supplemental Group Ruling Information (SGRI) notice and subordinate listing, Replacement for Letter 1582O
120		Verify Tax Exempt Status was revoked
120A		Revocation notice of tax exempt status, for failure to file an annual information return for 3 years
120B		Revocation notice of tax exempt status due to non-recognition as subordinate in a group exemption letter
123	Yes	Math error, overpayment or balance due of less than \$1 on Form CT-1
124	Yes	Math error on Form 720 with the net result a zero less than a \$1.00 balance.
125	Yes	Math error on Form 11-C, 706, 709, 2290 or 730 with the net result a zero or less than a \$1.00 balance.
126	Yes	Math error on Form 990-PF, 5227, 5330 or 4720 with the net result a zero or less than a \$1.00 balance.
127	Yes	Math error on Form 1042 with the net result a zero or less than a \$1.00 balance.
128	Yes	Notification of the remaining balance due on a tax period after an offset-in.
130	Yes	Notification of possible exemption from Alternative Minimum Tax
131	Yes	Math error on Form 1120 series, 1041, <b>Form 8804</b> , 990-C or 990-T with the net result a zero or less than a \$1.00 balance.
131A	Yes	Math error on Form 1120 series, 1041, <b>Form 8804</b> , 990-C or 990-T with the net result a balance due under \$5.00
132	Yes	Math error on Form 1120 series, 1041, <b>Form 8804</b> , 990-C or 990-T resulting in a balance due.
133	Yes	Math error on Form 1120 series, 1041, <b>Form 8804</b> , 990-C or 990-T resulting in a net overpayment.
134B	Yes	FTD discrepancy – Balance due
134R	No	FTD discrepancy – Refund due
135	No	Campus notice only - Notification to AC International—Collection that a new foreign address has posted to the entity with a tax period in delinquent status because the taxpayer was out of the country.
136	No	Annual Notification of FTD Deposit Requirements (941, 941SS)
136B	No	Your Federal Tax Deposit Requirements for (Form 941) figured using the second preceding calendar year Form 944 as the Form 941 lookback period.
137	No	Annual Notification of FTD Deposit Requirements (Form 943)
137A	No	Annual Notification of FTD Deposit Requirements (Form CT-1)
137B	No	Annual Notification of FTD Deposit Requirements (Form 945)
138		Notification that the overpayment on the return was offset against another tax period with a balance due
141C	Yes	We charged a penalty under IRC section 6652c - Form filed late and incomplete.
141I	Yes	We charged a penalty under IRC section 6652c – Form incomplete
141L	Yes	We charged a penalty under IRC section 6652c - Form filed late.
141R		Notification of penalty removal for exempt organization returns
142		Request for reason of Late Filing a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)
143		Late Filing Accepted of a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)
145	Yes	Credit Elect to Succeeding Year On forms CT-1, 720, 941, 942, 943, 1041, 1042, 1120C, 1120F, 1120L and 1120M
147	Yes	Credit Elect additional amount applied
148A		Notification of Change of address sent to new address

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CP No.	Amt.	Explanation
148B		Notification of Change of address sent to old address
152		Tax Exempt Bond Acknowledgement
152A		We received your tax-advantaged bond form (Sequestration Reduction of Credit)
153	No	Notice of ETF refund not allowed
155		Campus notice only: Notice to refile return – Forms 94X, 1120
156	Yes	We applied the sequestration rate to your credit
160	Yes	Annual notification to remind the taxpayer of a balance due on prior tax periods. (1) Modules in status 23 with a module balance of \$25.00 or more and (2) Module in status 22 with an unreversed TC 530 with closing code 09 and module balance of \$25.00 or more.
161	Yes	Notification of the tax, penalty and interest due for a tax return without a math error except 1065.
162	Yes	Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.
163	Yes	# [REDACTED] [REDACTED] #
164	Yes	Campus only notification to Appellate of a posting Tentative Carryback adjustment.
165	Yes	Notification that a check for Federal Tax Deposits/Estimated Taxes has been dishonored. Requests repayment of the check plus the bad check penalty assessed.
166	Yes	Informs taxpayer of a default on a Direct Debit Installment Agreement (DDIA) due to insufficient funds. DDIA payments are electronic payments and not subject to an IRC 6657 bad check penalty charge.
169	No	Notification that the return filed is missing and requesting that a copy be furnished.
170	No	Campus only notice : that a duplicate return tried to post from a TC 370 (doc. code 51)
171	Yes	Generated annually as a reminder to the taxpayer of balance due tax modules in status 24. Will reflect CSCO return addresses and ACS telephone numbers. The tolerance is \$25.00.
172		Campus only notice: requesting follow-up action on an entity that was established as exempt for Social Security taxes
173	No	Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.
177		177 Notice of Levy and Notice of Your Right to a Hearing (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program)
178	No	Taxpayer not liable to file Form 720
180		Missing schedule on Forms 1120 series (except Form 1120S), 1041, 990-C, 990-T
181		Missing schedule on Forms 1120 series (except Form 1120S), 1041, 990-C, 990-T
182		Missing Forms 3468 for Forms 1120, 1120-C, 1120-F, 1120-POL, 1041, 990-C, 990-T
182B		Estate/Trust Tax return incomplete
183		Breakdown of Liability By Abstract Number on Form 720
185	No	Campus notice only: that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.
186	No	Campus notice only: of a potential manual interest or penalty adjustment.
187	Yes	Annual reminder to BMF taxpayers of balance due account in statuses 22 or 26.
188	No	Notification to Collection that a credit is available on a taxpayer's account for applying to a non-master file balance due. Part 2 of the notice can be used for mailing to the taxpayer.
190	No	Campus notice only: Notification that an amended return was received but an original return was not received.
191	No	Campus notice only: Notification to SC Accounting to update the installment billing clerks file.
192	No	Campus notice only: Notification to SC that an account with an Employment Code G has filed a Form 941 or 943 with Social Security Wages. Or an account with an Employment Code W, F or T filed a Form 940.
193	No	Campus notice only: Notification to SC Adjustments that a duplicate or amended return posted to a tax module with an original return posted.
194	No	Campus notice only: Notification to SC Accounting that an account is not complying with FTD requirements or a dishonored FTD transaction after the return posted. A letter to the taxpayer may be issued.

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CP No.	Amt.	Explanation
195	No	Campus notice only: Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.
198	No	Campus notice only: Push Code Condition - a TC150 has posted on a module where a TC930 was previously posted, and/or an unreversed TC590 (CC7)/591/597 has posted
198A		Campus notice only: Push Code Condition
200		Campus notice only: Notification that a consolidation of two EINs failed because one account was inactive
201		Campus notice only: Notification that a consolidation of two EINs failed because the name controls didn't match.
202	No	Campus notice only: Notification that a consolidation of two EINS failed because the filing requirements weren't compatible.
207	No	Proposed average FTD Penalty (amounts less than \$75,000), request for correct ROFTL Information.
207L		Proposed FTD Penalty — Request for Correct ROFT Information – Over \$100,000
208	No	Campus notice only: Notice of Potential Credit Transfer Form 1041 –P freeze for review
209		EIN assigned in error.
210		Notification of Adjustment to tax return resulting in balance due, zero balance or overpayment
211A		Application for Extension of Time to File an Exempt Organization Return - Approved
211B		Application for Extension of Time to File an Exempt Organization Return – Denied – Request Not Signed
211C		Application for Extension of Time to File an Exempt Organization Return – Denied – Request not Timely
211D		Application for Extension of Time to File an Exempt Organization Return – Reasonable Cause Not Established
211E		Application for Extension of Time to File an Exempt Organization Return – Denied - General
212		Form 5500, EIN Assigned in Error
214		Form 5500-EZ/5500-SF filing requirements reminder, to determine if taxpayer needs to file form
215		Notification of a Civil Penalty assessment.
216F		Your Extension of Time to File was Approved to file Form 5500 Series and/or Form 8955-SSA.
216H		Your Extension of Time to File Form 5500 Series and/or Form 8955-SSA was Denied, (not timely filed).
217	No	State & Local agencies are exempt. Form 940 not required.
218	No	Churches & other religious organizations are exempt. Form 940 not required.
219	No	Exempt under 501c (3) of IRC. Form 940 not required.
220	Yes	Audit/DP Adjustment – Balance due, even balance or refund due
220J		Audit/DP adjustment bal due, even bal or overpayment for ACA 4980H provision
221	No	Exempt under section 501(e), 501(f) or 501(k). Form 940 not required.
222	No	Campus notice only. TIN change on a CAF account
223	No	Campus notice only: Notice of civil penalty
224	No	Notice of potential qualification as a Personal Service Corporation
225	Yes	Missing payment applied, balance due, even balance or refund due
230	Yes	Notification that an adjustment has been made under CAWR Reconciliation Program. Issued after the CAWR case has been closed and a tax adjustment has been made, balance due, even balance or refund due.
231		Your refund check was returned to us
232A		F5558 extension for F5330 approved
232B		F5558 extension for F5330 denied not timely
232C		F5558 extension for F5330 denied not signed
232D		F5558 extension for F5330 denied unacceptable reason
233J		4980H Adjustment bal due, even bal or overpayment Notice
234		Campus notice only. Potential ES penalty for F1120, 1120F, 1120L, 1120M and 990C
235		FTD penalty waived due to change in requirements
236	No	Deposit Requirement Reminder for Newly Required Semi-weekly Depositors



CP No.	Amt.	Explanation
237	No	Notification to taxpayer of Reason For Issuance of Replacement Refund Check.
237A	No	FMS Refund Cancellation (over \$1000 or frozen account) Comes in as 537
238	No	Issued to inform taxpayer no penalty has been charged for late FTD's (First time liable for return)
240	Yes	DP Adjustment – (CAWR) Balance Due of \$5 or more and module not in TDA/BAL DUE status. TC 290 (BS 550-559) posts to MFT 01, 04, 11 modules.
241	No	Campus only notice will generate to D.O. Exam Division, 637 Coordinator.
242	No	Notice of Levy on Your State Tax Refund. Notice of Your Right to a Hearing.
248	No	Non-electronic FTD deposited when taxpayer is required to file electronically
249A		Form 8871 Not Filed
249B		Form 8872 Late
249C		Form 8872 Not Filed
250A	No	Notification to Form 944 filer that they should file 941 for first quarter of next calendar year.
250B	No	Notification to Form 944 filer that they should file 941 for first quarter of second calendar year.
250C	No	Reminder to CP250B recipients.
251		<i>NOTICE OF Employment Tax Problem—Why You're Tax May Be Changed.</i> Notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of a wage discrepancy (potential overpayment or underpayment). <i>253 Request for W-2 not filed with Social Security Administration-</i> Notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of missing forms W-2. The notice is generated from the CAP system, not BMF.
254		Request for organization to efile Form 990
255		Request to finalize termination of private foundation status
259	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259A	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 990/990EZ
259B	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 990PF
259D	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 990T
259F	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 5227
259G		EO Return Delinquency Notice 1120-POL
259H		EO Return Delinquency Notice PAC, Form 990/990EZ
260	Yes	Notification that a credit was reversed creating a balance due.
261	No	Issued to notify the taxpayer of acceptance of taxpayer petition to become an S-Corporation.
261X		Notification of acceptance of taxpayer as an S-Corporation
262	No	Issued to notify the taxpayer of revocation of taxpayer status as an S-Corporation.
264	No	Issued to notify taxpayer of denial of taxpayer petition to become an S-Corporation.
265	No	Issued to notify taxpayer of termination of taxpayer status as an S-Corporation.
266	No	Issued to notify taxpayer of forwarding their Form 2553 to National Office.
267	Yes	Issued to notify taxpayer of excess credits in a tax module in which no math error return posted and a request taxpayer response for resolution of the condition.
267A		Notice of overpayment for Branded Prescription Drug Fee, taxpayer response required
267B		Non-Exchange for Provision 9010 Insurance Provider Fee
268	Yes	Issued to notify taxpayer of excess credits in a tax module in which a math error returned posted and a request for resolution of the condition.
269		Exam Initial Contact letter – Excise Tax - Refund frozen
269C		Exam Initial Contact Letter – COBRA – Refund frozen
269D		Exam Initial Contact Letter – COBRA
270	No	Campus notice only: Notification to SC Adjustments or Examination that TC 29X or 30X with a hold code 2, 4, 7 or 9 posted and module is in debit balance and a subsequent TC 29X or 30X without a hold code 2, 4, 7 or 9 has not posted.
276A	No	Reminder to Supply a Properly Completed Tax Liability Schedule When Filing Future Returns

CP No.	Amt.	Explanation
276B	No	You Made One or More Late Federal Tax Deposits But We Didn't Charge You a Penalty
277	No	Form 8832 Entity Classification Election acceptance
278		Denial of Form 8832
279	No	Acceptance of Form 8869, Qualified Subchapter S Subsidiary Election
279A		Approval of Form 8869 filed by Parent S Corporation
281	No	Revocation of Form 8869
282	No	Notification of Possible Filing Requirements, forms 1065/1065B
283		Penalty Charged on your Form 5500
283C		Penalty Charged on your Form 8955-SSA, incomplete or late filing.
284	No	Acceptance of Form 1128
285	No	Form 1128 denied
286	No	Accepts Account Period Change via F8716
286D		Sec 444 election terminated
287	No	Denies Account Period Change via F8716
287A		Form 8716 Denied – Received late
287B	o	Form 8716 Denied – Deferral Period Too Long
287C		Form 8716 Denied – Previous Election Terminated
288	No	Accepts Small Business Becoming QSST via F2553
289		Annual Installment Agreement Statement BMF
290	No	Accepts Request To Become Small Business Trust via F2553
291	No	Electing Small Business Trust (ESBT) Revoked
292	No	Qualified Subchapter S Trust (QSST) Revoked
293	No	Campus notice only: Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.
294	No	Campus notice only: Notification to SC Adjustments of a potential 15% FTD penalty on an account with Forms 940, 941, 943, 944, 945, or 1042.
295		Request for Payment – Form 5500
295A		Request for payment (5500NMF Accounts)
296		Campus notice only: Notification to SC accounting that an account has been transferred out
297	No	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing
297A		Notice of Levy and Notice of Your Right to a Hearing FPLP
297C		Notice of Levy and Notice of Your Right to a Hearing FPLP, federal contractor
298	No	Final Notice Before Levy on Social Security Benefits
299		Annual Electronic Notice Filing Requirement Form 990N

## 6 EPMF Notices

CP No.	Explanation
212	Notification of EIN assigned in error
214	Annual Filing Requirement Reminder notice for Form 5500-EZ filers
216F	Your Extension of Time to File was Approved to file Form 5500
216H	Your Extension of Time to File Form 5500 was Denied, (not timely filed)
232A	From 5558 Extension Approved
232B	From 5558 Extension Not Approved – Late filed
232C	From 5558 Extension Not Approved – Not Signed
232D	From 5558 Extension Not Approved – Unacceptable Reason
283	1 st Balance Due notice, MFT 74, Form 5500 series
283C	1 st Balance Due notice, MFT 75, Form 8955-SSA
295	Annual Balance Due Reminder, MFT 74, Form 5500 series
295A	Annual Balance Due Reminder, MFT 74, Form 5500 series. From NMF
403	1 st Notice – EPMF Return Delinquency
406	4 th Notice – EPMF Return Delinquency
580A	Notification of EIN assigned to taxpayer whose EIN was assigned from Form 5500 series return

CP No.	Explanation
580B	Notification of EIN assigned to taxpayer whose EIN was assigned from Form 5500 series return
581	Notification of EIN assigned to taxpayer whose EIN was assigned from a 5500 series return
582A	Notification of EIN assigned to the administrator from Form SS-4 or Tele-TIN
582B	Notification of EIN assignment to Plan Administrator
583A	Notice of EIN assigned to an employee benefit trust
583B	Notice of EIN assigned to an employee benefit trust
584	Notice of EIN assigned to the administrator from a 5500 series return
587	Check not accepted by Bank (aka F2287(CG))

## 7 ERAS Notices

CP No.	Title/Description
575A-I.	Employer Identification Number (EIN) Assignment Notice all BMF types
576A	We assigned you an EIN from a return or document
576C	We assigned you an EIN from you SGRI
577	We assigned you an EIN because your return or document indicated a change in ownership
580A-B	Here is your Employer Identification Number (EIN)
581	Here is your Employer Identification Number (EIN) for the Plan Sponsor/Employer
582A-D	Here is your Employer Identification Number (EIN) assigned to the Plan Administrator
583A-D	Here is your Employer Identification Number (EIN) assigned to your trust.
584	Here is the Employer Identification Number (EIN) for the Plan Administrator

## 8 IDRS Notices

**Note: First notice is generated by Master File. Subsequent notices are generated by IDRS. 6XX series notices are in Spanish.**

Number	Name or Description
403	Form 5500 , First Delinquency Notice
406	Form 5500 Final Delinquency Notice
501/601	1st Notice—Balance Due
501H	1st Notice—Balance Due, ACA cases only
503/603	3rd Notice—Balance Due
503H	3rd Notice—Balance Due ACA cases only
504/604	Final Notice—Balance Due- IMF no response allows for lien filing and levies on state income tax refunds
504B/604B	Final Notice –Balance Due – BMF, no response allows for lien filing and levies on certain assets
515/615	1 <sup>st</sup> Notice – Return Delinquency for BMF modules with a BOD of TEGE only.
516	2 <sup>nd</sup> notice – Return Delinquency for IMF PC-B modules only.
518/618	Final Notice - Return Delinquency
521/621	Installment Agreement Reminder Notice
522/622	Review Financial Condition, issued for Partial Payment Installment agreements only.
523/623	Installment Agreement Default Notice with Intent to Levy
523H	Installment Agreement Default Notice with Intent to Levy, ACA cases only
531	Backup Withholding C notice, you could be subject to backup withholding
538	Backup withholding C notice, taxpayer notification of balance due
539	Backup withholding C notice, taxpayer second notification of balance due and now subject to backup withholding
540	Backup withholding C notice, taxpayer notification of non-filer

<b>Number</b>	<b>Name or Description</b>
541	Backup withholding C notice, taxpayer second notification of non-filer and now subject to backup withholding.
542	Notice to payee to stop backup withholding
543	Backup withholding notification- Payer notification to begin backup withholding on taxpayer(s) listed
544	Backup withholding notification to payer to stop backup withholding
545	Backup withholding notification to payer to discontinue backup withholding
546	Backup withholding notification- Special backup withholding list
547	We assigned you a Centralized Authorization File (CAF) number
548A	Change to Representation – representative disbarred
548B	Change to Representation – representative suspended
548C	Change to Representation – representative address undeliverable
548D	Change to Representation – representative deceased
548E	Change to Representation – representative retired
548F	Change to Representation – representative ineligible
549	Form 944 notification package RAF/CAF
560A	ATIN Assignment Notice – We assigned your adoptive child a temporary Adoption Taxpayer Identification Number (ATIN)
560B	ATIN Extension Notice – We have granted your request for an Extension for your Adoption Taxpayer Identification Number (ATIN)
561	ATIN Notice – The Adoption Taxpayer Identification Number (ATIN) assigned to your adoptive child will expire soon.
561A	Your child's ATIN expires in 3 Months
561B	The extension for your child's ATIN expires in 3 months
561C	Your child's ATIN expired
562A	ATIN Notice – Request for Additional Information
562C	ATIN Extension Request – Additional Information Needed
563	ATIN Rejection Notice
563A	You don't qualify for an ATIN as we previously assigned you an ATIN
563B	We are already processing an application for you
563C	We couldn't process your application due to lack of information
563D	We couldn't process your application for a non-US citizen or resident
563F	We couldn't process your request for extension of use of an ATIN
563G	You don't qualify for an ATIN due to incomplete adoption placement
563H	You don't qualify for an ATIN for lack of authorized adoption
563I	Your ATIN is no longer valid since you no longer need one
563J	You don't qualify for an AtIN as foster adoption doesn't qualify
564	CP 564 Notice to Taxpayer that undeliverable refund check reissued(F5511)
565	ITIN assignment notice
565SP	ITIN assignment notice Spanish
566	ITIN Suspense Notice, advises the applicant that additional information and/or supporting identification or exception documentation is necessary to complete the processing of Form W-7, Application for IRS Individual Taxpayer Identification Number
567	ITIN rejection Notice, advises the applicant that the application can't be processed as submitted, for a specific reason that must be addressed. Rejection Notice can't be re-issued.
567SP	ITIN rejection Notice, advises the applicant that the application can't be processed as submitted, for a specific reason that must be addressed. Rejection Notice can't be re-issued., Spanish
568	FTD penalty computation explanation letter
569	Penalty and Interest Explanation
570	PTIN Rejection Notice
571	PTIN Assignment Notice
574	Advises applicant their W-7 application for an ITIN is being rejected. It can't be worked further and must be resubmitted with the required supporting identification documentation and a valid US Federal Tax Return (Formerly CP 569)
587	Notice of Dishonored Check not paid by bank (aka Form 2287(CG))

## 9 Master File Notices (Spanish)

Spanish Settlement Notices and Taxpayers Letters are issued to describe monetary transactions and request

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information on Form 1040PR, 941PR or 943PR tax module. These notices have been translated into Spanish from English. These notices are printed at Philadelphia Campus Puerto Rico filers only.

CP No.	Title/Description	
301S	eAuthentication Acknowledgement Notice	
565SP	ITIN assignment notice Spanish	
566SP	ITIN assignment notice Spanish	
567SP	ITIN assignment notice Spanish	
601	Reminder - 1 <sup>ST</sup> . Notice Balance Due	
603	IMPORTANT – Immediate action is required	
604	Final Notice – Balance Due- IMF	
604B	Final Notice – Balance Due- BMF	
615	1 <sup>st</sup> Notice - Request for your Tax Return	
616	2 <sup>nd</sup> notice – Return Delinquency for IMF PC-B modules only.	
618	Final Notice Return Delinquency Notice (IMF/BMF)	
621	Installment Agreement Monthly Reminder Notice	
622	Campus issued only. Financial Statement request, issued on Partial Payment Installment Agreements	
623	Installment Agreement Default Notice with Intent to Levy	
701	Spanish version of CP01S – We received your Form 14039 or similar statement for your Identity Theft claim.	
701B	Potential Identity Theft during Original Processing with Online Option	
711	Balance Due on Form 1040PR Math Error	
701E	Notice is issued to Identity theft related to employment	
701S	We received your Form 14039 or similar statement for your identity theft claim	
712	Overpayment Form 1040PR	
713	Math Error Settlement on Form 1040PR Math Error	
714	No Math Error Balance Due 1040PR (IMF/SP)	
721	Audit/DP Tax Adjustment (IMF/SP) account in TDA/BAL DUE status	
721A	Balance Due Adjustment Notice	
721B	Overpaid Due Adjustment Notice	
721C	Even Balance Adjustment Notice	
721I	IRAF Adjustment Notice	
722	Audit/DP Tax Adjustment (IMF/SP) account not in TDA/BAL DUE status	
722A	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA/BAL DUE status.	
722E	Notice of Examination adjustments, resulting in a change to an account in TDA/BAL DUE status	
722I	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA/BAL DUE status	
740	Notice is issued to indicate that we have assigned their account to a Private Collection Agency	
749	Overpayment Adjustment, Offset (IMF/Spanish)	
759	1 <sup>st</sup> notice IMF Nonfiler Return Delinquency	
771	Issued to remind the taxpayer of a balance of tax due. Notice is generated for (1) modules in status 23 with a module balance of \$25.00 or more and (2) module in status 22 with an unreversed TC 530 with closing code 09 and module balance of \$25.00 or more.	
772	Issued annually to remind IMF taxpayers of a balance due on a module that has been in Currently Not Collectible status 53 for at least 65 cycles with closing code 12 or 24-32, 39.	
773	Issued annually as a reminder to the taxpayer of balance due tax modules in status 24. Will reflect CSCO return addresses and ACS telephone numbers. The tolerance is \$25.00	
774	An annual notice that is generated for any tax module in status 26 for 1 year or more if the balance due is \$25 or greater.	
789	Annual Installment Agreement Statement (IMF)	
801	Math Error—Balance Due of \$5 or more on Form 940PR (BMF/Spanish)	
802	Math Error—Balance Due of \$5 or more on Form 941PR, 942PR, 943PR, (BMF/Spanish)	
811	Math Error—Overpayment of \$1 or more on Form 940PR (BMF/Spanish)	
812	Math Error—Overpayment of \$1 or more on Form 941PR, 943PR, 944PR (BMF/Spanish)	
834B	FTD/Estimated Payment Discrepancy Notice – Balance Due	
834R	FTD/Estimated Payment Discrepancy Notice – Refund	
848A	Notification of Change of address sent to new address, Spanish	
848B	Notification of Change of address sent to old address	
838	We applied your overpayment to other Federal Taxes	
861	No Math Error—First Notice of Balance Due—Forms 940PR, 941PR, 942PR, 943PR (BMF/Spanish)	

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CP No.	Title/Description
865	Penalty for Dishonored Check—Form 940PR, 941PR or 943PR (Spanish) (after 01-01-2011, will include penalty on all dishonored payments).
910	Audit/DP Tax Adjustment Notices (BMF/Spanish)
920	Audit/DP Tax Adjustment Notices (BMF/Spanish)
950A	No longer eligible to file F944PR
950B	No longer eligible to file F944PR
950C	No longer eligible to file F944PR
959	1 <sup>st</sup> notice BMF Nonfiler Return Delinquency
989	Annual Installment Agreement Statement

## 10 Taxpayer Notice Codes

### (1) Math Error Notice Codes

Form 1040/1040A

For a complete list of Form 1040/1040A TPNC/Error Codes see IRM 3.12.3-2 (Taxpayer Notice Codes)

Math Error Notice Codes are numerical codes entered on tax returns by Error Correction Tax Examiners and are input to the MF to identify specific error conditions. These codes generate error explanations which are computer printed on IMF Math Error Notices CP 10, 11, 12, 13, 11A, 11B, 11C, 23, 24, 25 and 83 and BMF Math Error Notices CP 101, 102, 103, 104, 105, 106, 107, 111, 112, 113, 114, 115, 116, 117, 121, 122, 123, 124, 125, 126, 127, 131, 132, and 133.

The codes do not appear on the top of the notices. On IMF notices they appear at the bottom of the tear-off stub.

#### IMF Math Error Notice Codes

The specific TPNC numbers are shown below with the language being requested.

The TPNCs with the description as "VACANT" indicates notice codes that are not going to be used at this time and should be blank.

The following Math Error message will be printed if it is determined that the math error is invalid. This math error is applicable to all CPs in this document.

Input Code	Form	Computer Prints
INV*	Default	We identified an error while processing your tax form. Please call the number on the front of this notice to discuss your account with a representative. We apologize for the inconvenience.
INV*	Default	Nosotros hemos descubierto un error en su Forma 1040-PR. "Para mas información sobre su cuenta, o si tiene preguntas, favor de llamar a nuestra area de Servicio al Contribuyente al 1-800-829-8815 entre las horas de 7:30AM y 11:00PM." Le pedimos disculpas por cualquier inconveniencia, y gracias por su cooperación.

#### OLNR/Re-types

TPNC	Computer Prints
001	VACANT
002	We didn't allow your IRA loss on Line 15b of your tax return. You should claim the IRA loss on Schedule A, <i>Itemized Deductions</i> , as a miscellaneous itemized deduction, subject to the 2% limitation.

TPNC	Computer Prints	
	<p>If you filed a Schedule A, we changed it to include the loss.</p> <p>If you didn't file a Schedule A and your IRA loss was:</p> <ul style="list-style-type: none"> <li>• Less than the standard deduction, we did not allow the loss as a deduction from your income.</li> <li>• Greater than the standard deduction, we allowed the loss as your total itemized deduction on Schedule A because it lowered your taxable income.</li> </ul> <p><b>NOTE:</b> If you have other itemized deductions in addition to IRA losses, you may file Form 1040X, <i>Amended US Individual Income Tax Return</i>, and include them on Schedule A, <i>Itemized Deductions</i>, to reduce your tax.</p>	
003	VACANT	
004	We didn't allow the amount claimed as a deduction for educator expenses on page 1 of your tax return. The deduction is not allowed when you can be claimed as a dependent on another person's tax return.	
005	We didn't allow the amount claimed as a deduction for a fee-basis official on page 1 of your Form 1040. This deduction may only be claimed for tax years 1987 and later.	
006	We didn't allow the amount claimed as a deduction for Schedule W on page 1 of Form 1040. This deduction may only be claimed for tax years 1982 through 1986.	
007	We didn't allow the amount claimed as a deduction for disability income exclusion on page 1 of Form 1040. This deduction may only be claimed for tax years 1983 and prior.	
008	VACANT	
009	VACANT	
010	VACANT	
011	VACANT	
012	VACANT	
013	We removed the amount claimed for household employment taxes. A negative amount cannot be entered for household employment taxes.	
014	We didn't allow the amount claimed as investment income from Form 8615. This form is not valid for tax years before 1987.	
015	We refigured your return without applying your nontaxable use of undyed kerosene for use in trains (Line 4b) and/or certain intercity and local buses (Line 4c). Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was revised on July 20, 2002, and credits can no longer be claimed on these lines.	
016	VACANT	
017	VACANT	
018	VACANT	
019	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8834, <i>Qualified Vehicle Electric Credit</i> , was incomplete or not attached to your tax return.	
020	VACANT	
021	VACANT	
022	We have removed your negative entry for tax from Schedule A and entered it as income on Line 21 of your tax return. Recoveries of tax are considered income.	
023	We have removed your negative entry for interest from Schedule A and entered it as income on Line 8A of your tax return. Recoveries of interest are considered income.	
024	We didn't allow the amount claimed as credit as a write-in on the "total payments" line. This credit is not applicable to this tax year.	
025	<p>We changed the amount claimed as foreign tax credit. The error was in the:</p> <ul style="list-style-type: none"> <li>• Computation of the tax on Form 1116, <i>Foreign Tax Credit</i>, and/or Transfer of the amount to page 2 of your Form 1040.</li> </ul>	
026	We didn't allow the amount claimed as a Schedule D carryover loss on page 1 of your tax return. You must file a Schedule D to claim a carryover loss from a prior year.	
027	We changed your write-in credit claimed on the 'total payments' line. The maximum allowable amount of this credit is \$500.	
028	We included the amount of capital gain distributions from Form 2439, <i>Notice to Shareholder of Undistributed Long-Term Capital Gains</i> . These distributions should be reported on either Schedule D or on page 1 of your tax return.	
029	We didn't allow the amount claimed as a write-in on page 1 of your Form 1040. The write-in is not an allowable adjustment to income.	
030	Negative deductions may not be claimed on Schedule A. We have deleted the negative entry from	

TPNC	Computer Prints	
	Schedule A and added it to the income section of your return. The remainder of your return was adjusted accordingly.	
031	VACANT	
032	We changed the amount claimed as taxable income because it was figured incorrectly using the Schedule Q computation.	
033	It appears you owe tax based on the filing of Form 8615. We have determined your tax by using the tax rate schedules, which reflects the minimum amount of tax assessed to you. In order to more accurately compute your Form 8615 tax, you may need to complete the worksheets provided in Publication 929, Tax Rules for Children and Dependents. You must then file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , to report your recomputed amount of Form 8615 tax. You can obtain Publication 929 and/or Form 1040X by calling 1-800-829-3676 or by visiting our web site at <a href="http://www.irs.gov">www.irs.gov</a> .	
034	VACANT	
035	We found an error in the computation of your Credit for Small Employer Health Insurance Premiums on Form 8941 or you do not qualify for the credit.	
036	We didn't allow the household employment taxes on page 2 of your tax return. For tax periods prior to 1995, federal employment taxes for household employees, such as Social Security, Medicare, and Federal Unemployment Taxes should be reported on Form 942, <i>Employer's Quarterly Tax Return for Household Employees</i> , and on Form 940, <i>Employer's Annual Federal Unemployment (FUTA) Tax Return</i> . Please file these forms as appropriate.	
037	We changed the amount reported as household employment taxes on page 2 of your tax return because of an error on Schedule H, <i>Household Employment Tax</i> . The advanced earned income credit payment can't be more than the appropriate percentage of the total wages you paid.	
038	VACANT	
039	VACANT	
040	VACANT	
041	We didn't allow the amount claimed as credit for prior year minimum tax on page 2 of your tax return. The credit for prior year minimum tax may not be claimed on tax returns before tax year 1988.	
042	We changed the total tax on page 2 of your tax return to exclude the amount claimed for a refund of excise taxes. If you are entitled to a refund of excise taxes, Form 8849, <i>Claim for Refund of Excise Taxes</i> , should be filed separately from your Form 1040. We detached the form from your tax return and are processing it separately.	
043	We didn't allow your household employment taxes on page 2 your tax return. Schedule H, <i>Household Employment Taxes</i> , can't be filed with your Form 1040, because the fiscal tax period for your Form 1040 ends before December 31, 1995. Your Schedule H must reflect information from a calendar year tax period (January 1, 1995, through December 31, 1995).	
044	We didn't allow the amount claimed for Health Coverage Tax Credit on page 2 of your Form 1040. The Health Coverage Tax Credit cannot be claimed for a tax period prior to 2002.	
045	We didn't allow the amount claimed as diesel-powered highway vehicle credit you reported on your Form 1040. This credit was repealed effective August 20, 1996.	
046	VACANT	
047	VACANT	
048	VACANT	
049	VACANT	
050	We changed the amount claimed as estimated payments on your tax return. We gave you credit for the estimated payments that were not shown on your return.	
051	We changed the amount claimed as wages on your tax return to reflect the amount shown in box 2 of your Form(s) W-2.	
052	We changed the amount claimed as investment credit. An error was made in limiting your investment credit.	
053	We included the amount claimed on Form 3903/3903F, <i>Moving Expenses</i> , as a moving expense deduction on page 1 of your Form 1040.	
054	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. Based on your response to Form 8941, line A and /or line C, you can't claim the credit because: <ul style="list-style-type: none"> <li>• You didn't participate in a Small Business Health Options Program (SHOP) and/or</li> <li>• You already received the credit for two consecutive years (Valid for Form 1120 parent only and Form 1041, effective January 1, 2018, per Unified Work Request 194520)</li> </ul>	
055	We didn't allow the amount claimed as foreign tax credit because Form 1116, <i>Foreign Tax Credit</i> ,	



TPNC	Computer Prints
	was incomplete or not attached to your tax return.
056	VACANT
057	We didn't allow the credit you claimed for prior year minimum tax because Form 8801, <i>Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts</i> , was incomplete or not attached to your tax return.
058	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8844, <i>Empowerment Zone and Renewal Community Employment Credit</i> , was incomplete or not attached to your tax return.
059	VACANT
060	VACANT
061	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8860, <i>Qualified Zone Academy Bond Credit</i> , was incomplete or not attached to your tax return.
062	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8884, <i>New York Liberty Zone Business Employee Credit</i> , was incomplete or not attached to your tax return.
063	We didn't allow the amount claimed as investment credit on page 2 of your Form 1040 because NPS Form 10-168a, <i>Historic Preservation Certification Application</i> , was incomplete or not attached to your tax return.
064	We didn't allow the standard deduction claimed on your tax return. Before 1987 the standard deduction was built into the tax tables based on each filing status. Therefore, you may not subtract the standard deduction from your adjusted gross income when figuring your taxable income.
065	We refigured your tax return using the correct amounts for the standard deduction, exemption amount, tax, etc. because the amounts used are for a tax year other than the year of your tax return.
066	We didn't allow the amount claimed as suspended research credit from Form 6765, <i>Credit for Increasing Research Activities</i> , on your original 1999 or 2000 tax return. The credit may only be claimed on Form 1045, <i>Application for Tentative Refund</i> , or Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> . For additional information, refer to instructions for preparing Form 6765, <i>Credit for Increasing Research Activities</i> .
067	VACANT
068	VACANT
069	VACANT
070	VACANT
071	We changed the income section of your tax return because you didn't include your cost of living adjustment (COLA) as income.
072	VACANT
073	VACANT
074	VACANT
075	We refigured your tax using the tax rates in effect for the year on your tax return. A tax form(s) or schedule(s) for a different tax year was attached to your return and used to figure your tax.
076	VACANT
077-100	VACANT

The following logic should be applied to the domestic IMF TPNCs (TPNCs 101-299 and 501-799):

- Current Year 2015 Tax Returns – TPNCs should be based on the Form Number. If a TPNC is not available for the specific form type, the default TPNC should be used.
- Prior Year (TY14 and prior) Tax Returns – The default TPNC should be used for all returns that are not equal to the current processing year.
- Converted Tax Returns – If TPNC 111 is present, print the default language for all assigned TPNCs. This applies to current year and prior year returns. TPNC 111 will always be used in conjunction with additional TPNCs.
- Any International Return (Current and Prior Year) – The default TPNC should be used for all returns with an assignment of an IMF domestic TPNC that have an International Form Type.

TPNC	Explanation
101	We changed your filing status. We refigured your tax using the single filing status based on the information on your tax return. Form 1040/A/EZ
102	We changed your filing status. We refigured your tax using the married filing jointly filing status based on the information on your tax return. Form 1040/A/EZ

103	We changed your filing status. We refigured your tax using the married filing separate filing status based on the information on your tax return. Form 1040/A
104	We changed your filing status. We refigured your tax using the head of household filing status based on the information on your tax return. Form 1040/A
105	We changed your filing status. We refigured your tax using the qualified widow(er) filing status based on the information you reported on your tax return. Form 1040/A
106	We changed your filing status. We refigured your tax using the married filing jointly filing status. You may use this filing status for the year of your spouse's death. For the next two tax years after the death you may use the qualifying widow(er) filing status if you have a dependent child. Form 1040/A
108	We changed your filing status. We refigured your tax using the single filing status. Your return was filed using the head of household filing status. The name of the dependent that qualifies you for the head of household filing status was not present on your tax return. Form 1040/A
109	We changed your filing status. We refigured your tax using the married filing separately filing status because you can't claim your spouse as an exemption when using single or head of household filing status. <b>Note:</b> You may file Form 1040X, Amended U.S. Individual Income Tax Return, claiming the married filing jointly filing status for a more favorable tax rate. Both you and your spouse must sign Form 1040X. Form 1040/A
110	We changed your filing status. We refigured your tax using the single filing status. You can't qualify for head of household filing status when you are claimed as a dependent on another person's tax return. Form 1040/A
111	We transferred the information from the tax form you filed and processed it as a Form 1040 because certain items reported on your tax return require you to file a Form 1040. You do not need to send us another return to correct this error. The following paragraph(s) will explain any additional change(s) we made. Form 1040
112	Since the Negative State Income Tax Refund amount claimed on page 1 of your return is more than your standard deduction, we used this amount as an itemized deduction for State and Local Income Taxes on Schedule A, Itemized Deduction. If you have other itemized deductions in addition to the State Income Tax Refund, you should file Form 1040X (Amended U.S. Individual Income Tax Return), to reduce your tax. Form 1040
113	We lowered the income on page 1 of your tax return because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income. Form 1040/A/EZ
114	We changed the total income to include all the Forms W-2, W-2G, etc., that was attached to your tax return because there was an error in the total income reported. Form 1040/A/EZ
115	We changed the total income on page 1 of your tax return to include the tips shown on Form 4137, Social Security and Medicare Tax on Unreported Tip Income. Tips must be included as wages on your tax return. Form 1040
116	We changed the amount of taxable interest on page 1 of your tax return because there was an error on Schedule B, Interest and Ordinary Dividends. The error was in the: <ul style="list-style-type: none"> <li>• computation of the total taxable interest and/or</li> <li>• transfer of that amount to page 1 of your tax return. Form 1040/A</li> </ul>
117	We changed the amount of taxable interest on page 1 of your tax return. We didn't allow excludable savings bond interest on Schedule B, Interest and Ordinary Dividends, because your filing status is married filing separately. Form 1040/A
119	We changed the amount of ordinary dividends on page 1 of your tax return because there was an error on Schedule B, Interest and Ordinary Dividends. The error was in the: <ul style="list-style-type: none"> <li>• computation of the total taxable dividend income and/or</li> <li>• transfer of that amount to page 1 of your tax return. Form 1040/A</li> </ul>

120	<p>State income tax payments must be claimed as an itemized deduction on line 5 of Schedule A, Itemized Deductions. These payments can't be subtracted on page 1 of the tax return. If you filed a Schedule A, we changed it to include the state income tax payments. If you didn't file a Schedule A and your state income tax payment was:</p> <ul style="list-style-type: none"> <li>• less than the standard deduction; we didn't allow it as a deduction from your income or..</li> <li>• greater than your standard deduction; we allowed it as your total itemized deduction on Schedule A because it lowered your taxable income.</li> </ul> <p><b>Note:</b> If you have other itemized deductions in addition to state income tax payments, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax. Form 1040</p>
121	<p>We changed the amount of business income or loss on page 1 of your tax return because there was an error on Schedule C/C-EZ, Profit or Loss From Business. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the net profit or loss on Schedule C/C-EZ and/or</li> <li>• transfer of that amount to page 1 of your tax return. Form 1040</li> </ul>
122	<p>We changed the amount of capital gain or loss on page 1 of your tax return because there was an error on Schedule D, Capital Gains and Losses. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the capital gain or loss and/or</li> <li>• transfer of that amount to page 1 of your tax return.</li> </ul> <p><b>Note:</b> Capital losses are limited to \$3,000 (\$1,500 for married filing separately). Form 1040</p>
123	<p>We changed the amount of capital gain or loss on page 1 of your tax return. There was an error in the transfer of the amount from your Form 4797, Sales of Business Property, to page 1 of your tax return. Form 1040</p>
124	<p>We didn't allow the IRA loss claimed on page 1 of your Form 1040. The loss is subject to a 2% limitation and should be claimed as other expenses on Schedule A, Itemized Deduction. If you have other itemized deductions in addition to the IRA loss, you should file a Form 1040X (Amended U.S. Individual Income Tax Return). Form 1040/A</p>
125	<p>We didn't allow the amount claimed as a repayment of unemployment compensation for a prior year on your tax return. This amount is subject to a 2% limitation. This amount should be claimed as other expenses on Schedule A, Itemized Deductions. We have adjusted your return accordingly. Form 1040/A/EZ</p>
126	<p>We changed the amount of rental real estate, royalties, partnerships, S corporations, trusts, etc., on page 1 of your tax return because there was an error on Schedule E, Supplemental Income and Loss. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the income or loss on Schedule E and/or</li> <li>• transfer of that amount to page 1 of your tax return. Form 1040</li> </ul>
127	<p>We changed the amount of farm income or loss on page 1 of your tax return because there was an error on Schedule F, Profit or Loss from Farming. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the net profit or loss on Schedule F and/or</li> <li>• transfer of that amount to page 1 of your tax return. Form 1040</li> </ul>

128	<p>We changed one or more of the following schedules based on information you provided on Form(s) 6198, At-Risk Limitations, and/or Form(s) 8582, Passive Activity Loss Limitations:</p> <ul style="list-style-type: none"> <li>• Schedule C, Profit or Loss from Business</li> <li>• Schedule E, Supplemental Income and Loss</li> <li>• Schedule F, Profit or Loss from Farming</li> </ul> <p>The amount of loss you can deduct is limited based on the amount of investment at risk. Form 1040</p>
129	<p>We didn't allow the negative entry of unemployment compensation reported on page 1 of your tax return. You can only reduce your unemployment compensation by the amount received and repaid in the same year.</p> <p><b>Note:</b> If you have other itemized deductions in addition to repayments of unemployment compensation, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax. Repayments of unemployment compensation that you included as income in an earlier year can be claimed as an itemized deduction on line 23 of Schedule A, Itemized Deductions. Form 1040/A/EZ</p>
130	<p>The amount claimed as Repayment of Social Security benefits on your tax return is subject to a 2% limitation and should be claimed as other expenses on Schedule A, Itemized Deductions. We adjusted your Schedule A, Itemized Deductions, to include the amount of repaid Social Security Benefits in the computation of total Job Expenses and Certain Miscellaneous Deductions. Form 1040</p>
131	<p>We changed the amount of taxable social security benefits on page 1 of your tax return because there was an error in the computation of the taxable amount.</p> <p><b>Note:</b> Publication 915, Social Security and Equivalent Railroad Retirement Benefits, provides additional information related to computing your social security benefits. You may call 1-800-tax-form (1-800-829- 3676) to order Publication 915, or download it from our web site at <a href="http://www.irs.gov">www.irs.gov</a>. Form 1040/A</p>
132	<p>We didn't allow the negative entry of social security benefits reported on page 1 of your tax return. You can only reduce your social security benefits by the amount received and repaid in the same year.</p> <p><b>Note:</b> If you have other itemized deductions in addition to social security benefit repayments, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax. Repayments of social security benefits that you included as income in an earlier year can be claimed as an itemized deduction on line 23 of Schedule A, Itemized Deductions.</p> <p>Publication 915, Social Security and Equivalent Railroad Retirement Benefits, provides additional information related to computing your social security benefits. You may call 1-800-tax-form (1-800-829-3676) to order Publication 915, or download it from our web site at <a href="http://www.irs.gov">www.irs.gov</a>. Form 1040</p>
133	<p>We didn't allow the amount claimed as gambling losses on page 1 of your tax return. You can't reduce gambling winnings by gambling losses and report the difference. You must report the full amount of winnings as income on page 1 of your tax return and claim losses up to the amount of winnings as an itemized deduction on line 28 of Schedule A, Itemized Deductions. If you filed a Schedule A, we changed it to include the losses. If you didn't file a Schedule A and your gambling losses were:</p> <ul style="list-style-type: none"> <li>• less than the standard deduction, we did not allow them as a deduction from your income.</li> <li>• greater than the standard deduction, we allowed them as your total itemized deductions on Schedule A because it lowered your taxable income.</li> </ul> <p><b>Note:</b> if you have other itemized deductions in addition to gambling losses, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax. Form 1040</p>

134	We removed your child's income from page 1 of your tax return and refigured your tax. Your child's investment income can't be reported on Form 8814, Parents' Election to Report Child's Interest and Dividends, because it was greater than the maximum allowed for the tax year. You don't need to file an amended tax return, but your child must file his or her own tax return to report the income. Form 1040
135	We moved the amount of USDA Settlement from page 1 of your tax return to page 1 of your Schedule F, Profit or Loss From Farming. Income received from the settlement must be included on your Schedule F and is subject to self-employment tax. Form 1040
136	We changed the amount of other gains or losses on page 1 of your tax return to include your overall business loss from your Form 4684, Casualties and Thefts. If you are not required to file Form 4797, Sales of Business Property, casualty or theft losses of business property should be reported on page 1 of your tax return. Form 1040
138	We changed the total income on page 1 of your tax return to include the taxable amount of your Employer-Provided Dependent Care Benefits. Benefits you received that were more than your child care expenses must be included as wages on your tax return. Form 1040/A
139	We did not allow the amount of moving expenses from Form 3903/3903F, Moving Expenses, claimed on page 1 of your tax return. You can not claim these expenses on your tax return and also claim the same expenses as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return filed. Form 1040
140	We did not allow the amount of moving expenses from Form 3903/3903F, Moving Expenses, on page 1 of your tax return. Moving expenses must be claimed as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return you filed. Form 1040
141	We changed the amount of total income on page 1 of your tax return because there was an error in the computation. Form 1040/A/EZ
142	We changed the amount claimed as Educator Expenses Deduction on page 1 of your tax return. The amount claimed was more than the amount allowed based on your filing status. Educator expenses are limited to \$250 (\$500 for married filing joint). Form 1040
143	We didn't allow the amount claimed for Tuition and Fees Deduction on page 1 of your return. You cannot claim both the Tuition and Fees Deduction credit and Education Credit for the same person. Form 1040
144	We changed the amount claimed for Tuition and Fees Deduction on page 1 of your Form 1040. The error was in the: <ul style="list-style-type: none"> <li>• computation of Form 8917, Tuition and Fees Deduction, and/or</li> <li>• transferring of the total amount from Form 8917 to page 1 of your tax return.</li> </ul> Form 1040
145	We didn't allow the amount claimed for Tuition and Fees on page 1 of your tax return because Form 8917, Tuition and Fees Deduction, was not attached to your tax return. Form 1040
147	We changed the amount claimed as IRA Deduction that was more than the maximum amount. You must file or amend Form 8606, Nondeductible IRAs, to reflect this change and refigure the basis of your IRA. Form 1040/A
148	We didn't allow the amount claimed as IRA Deduction. Your modified adjusted gross income figured from the IRA Deduction worksheet is more than the maximum allowable amount for claiming an IRA Deduction. Form 1040/A

149	<p>We didn't allow the amount claimed as IRA Deduction on your tax return. You can't claim an IRA Deduction unless your participation in the Keogh, Simple, or Simplified Employee Pension Plan (SEP) was considered inactive.</p> <ul style="list-style-type: none"> <li>• If you were not an active participant, you should write "Not an active participant" on this notice and return it to the address at the top of the notice.</li> <li>• If you were an active participant, you should file a Form 8606 to report nondeductible contributions. This form will help you determine the nontaxable part of your IRA.</li> </ul> <p>Form 1040/A</p>
150	<p>We changed the amount of other expenses claimed on Schedule A, Itemized Deductions. Some or all of your other expenses claimed as itemized deductions were not subject to the 2% limitation. Form 1040</p>
151	<p>We didn't allow the amount claimed as Student Loan Interest Deduction on page 1 of your tax return. This deduction is not allowed if:</p> <ul style="list-style-type: none"> <li>• your filing status is married filing separately or</li> <li>• your adjusted gross income is more than the maximum allowable amount for your filing status.</li> </ul> <p>Form 1040/A</p>
152	<p>We changed the amount of Student Loan Interest Deduction on page 1 of your tax return. There was an error in the computation of Student Loan Interest Deduction. Form 1040/A</p>
153	<p>We changed the amount of Health Savings Account Deduction on page 1 of your Form 1040. There was an error on Form 8889, Health Savings Accounts (HSAS). The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the Health Savings Account Deduction and/or</li> <li>• transfer of that amount to page 1 of your tax return. Form 1040</li> </ul>
154	<p>We didn't allow the amount claimed as Tuition and Fees Deduction on page 1 of your tax return. This deduction is not allowed if:</p> <ul style="list-style-type: none"> <li>• your filing status is married filing separately or</li> <li>• your adjusted gross income is more than the maximum allowable amount for your filing status or</li> <li>• you are claimed as a dependent on another person's tax return. Form 1040</li> </ul>
155	<p>We changed the amount claimed as Tuition and Fees Deduction on page 1 of your tax return. The amount claimed was more than the maximum allowable amount based on your filing status. Form 1040</p>
157	<p>We changed the amount claimed as Archer MSA Deduction from Form 8853, Archer MSAs and Long Term Care Insurance Contracts, reported on page 1 of your tax return. You or your spouse claimed more than the maximum allowable amount. Form 1040</p>
158	<p>We changed the adjusted gross income section on page 1 of your tax return. The entry for the deductible part of self-employment tax was missing, figured incorrectly or Schedule SE was incomplete or not attached. Form 1040</p>
159	<p>We didn't allow the amount claimed as a deductible part of self-employment tax on page 1 of your tax return. Information on your Schedule SE, Self-Employment Tax, indicates that you should have used Form 4137, Social Security and Medicare Tax on Unreported Tip Income. Form 1040</p>
160	<p>We didn't allow the amount claimed as a deductible part of self-employment tax on page 1 of your tax return because no self-employment tax was reported on Schedule SE, Self-Employment Tax. Form 1040</p>

161	We didn't allow the amount claimed as a deduction for Self-employed SEP, SIMPLE, and qualified plans on page 1 of your tax return. Your employer has already adjusted box 1 of your Form W-2 to exclude this amount. Form 1040
162	We changed the amount of total tax on page 2 of your tax return. The error was in the <ul style="list-style-type: none"> <li>• computation of the total amount in Part III, Form 8889, Income and Additional Tax for Failure to Maintain HDHP, and/or</li> <li>• transfer of that amount onto page 2 of Form 1040 Form 1040</li> </ul>
164	We didn't allow the amount claimed as alimony paid on page 1 of your tax return because the alimony was paid to the spouse that was claimed as an exemption on your tax return. Form 1040
165	We didn't allow the amount claimed as combat pay on page 1 of your tax return. The amount was not identified as combat pay on your Form W-2. If any of your wages should have been excluded from your taxable income, please obtain a corrected Form W-2 (W-2c) from your employer and file a Form 1040X, Amended U.S. Individual Income Tax Return. Form 1040
166	We didn't allow the amount claimed as employee business expenses on page 1 of your tax return. Expenses from Form 2106, Employee Business Expenses, must be claimed as an itemized deduction on Schedule A, Itemized Deductions. <ul style="list-style-type: none"> <li>• If you filed a Schedule A, we changed it to include these expenses.</li> <li>• If you did not file a Schedule A and your employee business expenses were: <ul style="list-style-type: none"> <li>• Less than the standard deduction, we did not allow them as a deduction from your income.</li> <li>• Greater than the standard deduction after the 2% AGI limitation, we allowed them as an itemized deductions on Schedule A because it lowered your taxable income.</li> </ul> </li> </ul> <p><b>Note:</b> Note: if you have other itemized deductions in addition to the business expenses, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax. Form 1040</p>
167	We didn't allow the amount claimed as qualified performing artists (QPA) expenses on page 1 of your tax return. Your adjusted gross income must be \$16,000 or less before you can claim these expenses as qualified performing artist deductions. <ol style="list-style-type: none"> <li>1) If you filed a Schedule A, Itemized Deductions, we included your expenses in miscellaneous deductions.</li> <li>2) If you didn't file a Schedule A and your QPA expense was: <ul style="list-style-type: none"> <li>• If you filed a Schedule A, Itemized Deductions, we included your expenses in miscellaneous deductions.</li> <li>• If you didn't file a Schedule A and your QPA expense was:</li> </ul> </li> </ol> <p><b>Note:</b> If you have other itemized deductions in addition to the QPA expenses, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax. Form 1040</p>
168	We didn't allow the amount claimed as Worker's Compensation deduction due to a line-of-duty injury on page 1 of your tax return. Your employer has already adjusted box 1 of your Form W-2 to exclude this amount. Form 1040
169	We didn't allow the adjustment amount claimed as jury duty pay on page 1 of your tax return because it wasn't included in the income section of your tax return. Form 1040/A
170	We changed the amount claimed as ordinary dividends on page 1 of your tax return. The amount of qualified dividends cannot exceed the amount of ordinary dividends. Form 1040/A

171	We didn't allow the amount claimed as Health Savings Account Deduction on page 1 of your tax return because Form 8889 was incomplete or not attached to your tax return. Form 1040
172	We didn't allow the amount claimed as Archer MSA on page 1 of your return because Form 8853 was incomplete or not attached to your tax return. Form 1040
174	We changed the total adjustments on page 1 of your tax return because it was figured incorrectly. Form 1040/A
175	We changed the adjusted gross income on page 1 of your tax return because it was figured incorrectly. Form 1040/A/EZ
176	We changed the adjusted gross income on page 2 to match the amount of adjusted gross income on page 1 of your tax return. The amount on the bottom of page 1 and the top of page 2 must be the same. Form 1040/A
177	We changed the amount claimed as medical and dental expenses on your Schedule A, Itemized Deductions, because it was figured incorrectly. Form 1040
178	We changed the amount claimed as taxes you paid on your Schedule A, Itemized Deductions, because it was figured incorrectly. Form 1040
179	We changed the amount claimed as total interest paid on your Schedule A, Itemized Deductions, because it was figured incorrectly. Form 1040
180	We changed the amount claimed as total gifts to charity on your Schedule A, Itemized Deductions, because it was figured incorrectly or the amount was not limited to one-half of your adjusted gross income. Form 1040
181	We changed the amount claimed as a deduction for charitable contributions on your Schedule A because Form 8283, Noncash Charitable Contributions, was incomplete or not attached to your tax return. Form 1040
182	We changed the amount claimed as casualty and theft losses on your Schedule A, Itemized Deductions. There was an error on Form 4684, Casualties and Thefts. The error was in the: <ul style="list-style-type: none"> <li>• computation of the loss on Form 4684 and/or</li> <li>• transfer of that amount to Schedule A. Form 1040</li> </ul>
183	We changed the amount claimed as total miscellaneous deductions on your Schedule A, Itemized Deductions, because it was figured incorrectly. Form 1040
184	We changed your gambling losses claimed on your Schedule A, Itemized Deductions, to equal your gambling winnings. You must report the full amount of your winnings as income on Form 1040 and claim your losses up to the amount of winnings as an itemized deduction on Schedule A, Itemized Deductions. Form 1040
185	We changed your Schedule A, Itemized deductions. Some or all of your other miscellaneous deductions claimed on your Schedule A were subject to the 2% limitation. Form 1040
186	We limited your total itemized deductions on your Schedule A, Itemized Deductions, because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount. Form 1040
187	We changed the amount claimed as total itemized deductions on page 2 of your Form 1040 because there was an error on Schedule A, Itemized Deductions. The error was in the: <ul style="list-style-type: none"> <li>• computation of total itemized deductions on Schedule A and/or</li> <li>• transfer of that amount to page 2 of your Form 1040. Form 1040</li> </ul>



188	We changed the amount claimed as standard deduction on page 2 of your tax return. We used the total deductions reported on Schedule A, Itemized Deductions, attached to your tax return rather than the standard deduction. When your filing status is married filing separately and your spouse itemizes deductions on Schedule A you must also itemize. Form 1040
189	We changed the amount claimed as standard deduction on page 2 of your tax return. We used the total deductions reported on Schedule A, Itemized Deductions, attached to your tax return rather than the standard deduction. This resulted in a lower taxable income. Form 1040
190	We refigured your taxable income on page 2 of your tax return using the standard deduction. There was an error on Schedule A, Itemized Deductions, which lowered your total itemized deductions. The remaining total itemized deduction amount was less than the standard deduction. Form 1040
191	We changed the amount claimed as standard deduction on page 2 of your tax return. Your standard deduction may be limited if you are claimed as a dependent on another person's tax return and/or your earned income is less than the maximum standard deduction. Form 1040/A
192	We changed the amount claimed as standard deduction on page 2 of your tax return. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older and/or blind. Form 1040/A
193	We didn't allow the amount claimed as standard deduction on page 2 of your tax return. When your filing status is married filing separately and your spouse itemizes deductions on Schedule A, Itemized Deductions, you must also itemize. Information on your tax return indicates that your spouse itemized deductions; therefore, we used zero as your deduction amount. <i>Note:</i> If you have itemized deductions you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax. Form 1040
194	We changed the amount claimed as standard deduction on page 2 of your tax return: <ul style="list-style-type: none"> <li>• no amount was entered for the standard deduction, or</li> <li>• the amount entered for standard deduction was incorrect for the filing status claimed on your return.</li> </ul> Form 1040/A
195	We changed your total exemption amount on page 2 of your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents. Form 1040/A
196	We changed the amount claimed as a deduction on page 2 of your tax return. You may use either the standard deduction or the itemized deductions; however, you cannot use both. We used the amount that resulted in a lower taxable income. Form 1040
197	We changed the amount of combined standard deduction and personal exemption amount claimed on your tax return. Your combined standard deduction and personal exemption is limited when you can be claimed as a dependent on another person's tax return. Form 1040EZ
198	We changed the amount of combined standard deduction and personal exemption claimed on your tax return because there was an error in figuring your combined standard deduction and personal exemption amount. Form 1040EZ
199	We changed the amount claimed on page 2 of your tax return because there was an error in the subtraction of your standard deduction or itemized deductions from your adjusted gross income. Form 1040/A
200	We changed your total exemption amount on page 2 of your tax return because there was an error in the: <ul style="list-style-type: none"> <li>• number of exemptions provided on lines 6a -6d and/or</li> <li>• computation of your total exemption amount. Form 1040/A</li> </ul>

201	We changed the exemption amount claimed on page 2 of your tax return because you did not compute the limitation correctly. The amount you are able to claim for the exemption is limited based on your adjusted gross income and filing status. Form 1040/A
202	We didn't allow your personal exemption on page 2 of your tax return. Information on your tax return indicates that you are being claimed as a dependent on another person's tax return; therefore, you can't claim an exemption for yourself. Form 1040/A
203	We increased the number of exemptions on your tax return and lowered your tax. You indicated that you and/or your spouse were claimed on another person's tax return. You can't be claimed on another person's tax return if your filing status is married filing jointly and you have a tax liability. Form 1040/A/EZ
204	We didn't allow the exemption for your spouse on page 1 of your tax return. You can't use single or head of household filing status and claim your spouse as an exemption. Form 1040/A
205	We didn't allow your personal exemption because your: <ul style="list-style-type: none"> <li>• Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing, or</li> <li>• last name doesn't match our records or the records provided by the Social Security Administration.</li> </ul> Each exemption listed on your tax return must have a valid SSN or ITIN. Form 1040/A/EZ
206	We didn't allow your spouse's personal exemption because your spouse's: <ul style="list-style-type: none"> <li>• Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing, or</li> <li>• last name doesn't match our records or the records provided by the Social Security</li> </ul>
207	The amount of gambling loss claimed on page 1 of your tax return should be claimed as other miscellaneous deductions on Schedule A, Itemized Deductions. Since your gambling loss is more than your standard deduction, we have adjusted your Schedule A, Itemized Deductions, to include this amount. If you have other itemized deductions in additions to the gambling loss, you should file Form 1040X (Amended U.S. Individual Income Tax Return), to reduce your tax. Form 1040
208	We changed the amount of taxable income because there was an error in the subtraction of your exemption or combined standard deduction/exemption amount. Form 1040/A/EZ
209	We changed the amount of tax shown on your return. The amount entered was incorrect based on your taxable income and filing status. Form 1040/A/EZ
210	We computed your tax using the tax table or tax rate schedule. You didn't qualify for the tax computation using maximum Capital Gains Rates from Part IV of Schedule D. Form 1040
211	We changed the amount of tax shown on your return. The tax rates on qualified dividends and capital gains are generally lower than the standard rates. It appears your tax was not computed using these rates or the amount of tax was computed incorrectly. Form 1040/A
212	We changed the amount of tax on page 2 of your tax return because there was an error on Schedule J, Income Averaging for Farmers and Fisherman. The error was in the: <ul style="list-style-type: none"> <li>• computation of the tax on your Schedule J and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
213	We refigured your tax on page 2 of your tax return using the tax table, tax rate schedules, or capital gains tax computation. We were unable to compute your tax on Schedule J, Income Averaging for Farmers and Fisherman, because of an error on another part of your tax return. Form 1040
214	We changed the tax on page 2 of your tax return because there was an error transferring the amount from your Form 8615, Tax for Certain Children Who Have Investment Income. Form 1040

215	We changed the tax on page 2 of your tax return. Your child's investment income was less than the minimum amount; therefore, you are not required to file Form 8615, Tax for Certain Children Who Have Investment Income.. Form 1040
216	We changed the amount of income on page 1 of your tax return. There was an error on your Form(s) 8814, Parents' Election to Report Child's Interest and Dividends. The error was in the: <ul style="list-style-type: none"> <li>• computation of the amount in part I of your Form 8814 and/or</li> <li>• transfer of that amount to page 1 of your tax return. Form 1040</li> </ul>
217	Based on our computation of your taxable income, you don't owe any tax. Form 1040/A/EZ
218	We computed your tax for you. Form 1040/A/EZ
219	We changed the amount of tax on page 2 of your tax return because there was an error in the addition of your tax. Form 1040
220	We refigured your tax on page 2 of your tax return using the tax table, tax rate schedules, or capital gains tax computations. Because of an error on another part of your tax return we were unable to compute your tax on Form 8615, Tax for Certain Children Who Have Investment Income. Form 1040
221	We refigured your tax on page 2 of your tax return without your child's investment income tax from Form 8615, Tax for Certain Children Who Have Investment Income. This form must be filed with your child's tax return. If you qualify to include your child's investment income on your tax return, you must report this income on Form 8814, Parents' Election to Report Child's Interest and Dividends. Form 1040
222	We changed the amount of tax on page 2 of your tax return because there was an error on Form 4972, Tax on Lump-Sum Distributions. The error was in the: <ul style="list-style-type: none"> <li>• computation of the tax on line 30 of Form 4972 and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
225	We changed the amount of Alternative Minimum Tax on page 2 of your return because Schedule J, Income Averaging for Farmers and Fishermen, is not used in the computation of Alternative Minimum Tax. Form 1040
226	We changed the amount of Alternative Minimum Tax on page 2 of your tax return because there was an error on Form 6251, Alternative Minimum Tax-Individuals. The error was in the computation of alternative minimum taxable income. Form 1040
227	We changed the amount of Alternative Minimum Tax on page 2 of your tax return because there was an error on Form 6251, Alternative Minimum Tax-Individuals. The error was in the computation of Alternative Minimum Tax. Form 1040
228	We changed the amount of Alternative Minimum Tax on page 2 of your tax return because there was an error transferring the amount from Form 6251, Alternative Minimum Tax-Individuals, to page 2 of your Form 1040. Form 1040
229	We changed the amount of Alternative Minimum Tax on page 2 of your tax return. There was an error in the computation of Form 6251, Alternative Minimum Tax-Individuals, because of the attached Form 8844, Empowerment Zone Employment and Renewal Community Employment Credit. Form 1040
230	We changed the amount of tax on page 2 of your tax return because there was an error in the addition of your Tax, Alternative Minimum Tax, and advance premium tax credit repayment.. Form 1040/A
231	We didn't allow part or all of the amount claimed as Foreign Tax Credit on page 2 of your tax return. Foreign Tax Credit is limited to the total amount of your tentative minimum tax liability. Form 1040

232	<p>We changed the amount claimed as Credit for Child and Dependent Care Expenses on page 2 of your tax return. There was an error on Form 2441/Schedule 2, Child and Dependent Care Expenses. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the credit on Form 2441/Schedule 2 and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040/A</li> </ul>
233	<p>We didn't allow the amount claimed as Credit for Child and Dependent Care Expenses on page 2 of your tax return. To qualify for this credit, earned income must be shown on line 4 (lines 4 and 5 if married filing jointly) of Form 2441/Schedule 2, Child and Dependent Care Expenses. Form 1040/A</p>
234	<p>We didn't allow the amount claimed as Credit for Child and Dependent Care Expenses on page 2 of your tax return. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your child care provider was not included as required on line 1 of Form 2441/Schedule 2, Child and Dependent Care Expenses. Form 1040/A</p>
235	<p>We didn't allow the amount claimed as Credit for Child and Dependent Care Expenses on page 2 of your tax return. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent who qualifies you for the credit was not provided on line 2 of Form 2441/Schedule 2, Child and Dependent Care Expenses. Form 1040/A</p>
236	<p>We didn't allow the amount claimed as Credit for Child and Dependent Care Expenses on page 2 of your tax return for prior-year expenses on Form 2441/Schedule 2, Child and Dependent Care Expenses. One or more of the following was not present on or included with your tax return:</p> <ul style="list-style-type: none"> <li>• dependent name, or</li> <li>• dependent social security number, or</li> <li>• statement showing how you figured the credit. Form 1040/A</li> </ul>
237	<p>We changed the amount claimed as Credit for Child and Dependent Care Expenses on page 2 of your tax return. There was an error on Form 2441/Schedule 2, Child and Dependent Care Expenses. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the amount in Part III of Form 2441/Schedule 2 and/or</li> <li>• transfer of that amount from Part III to Part II of Form 2441/Schedule 2.</li> </ul> <p>Form 1040/A</p>
238	<p>We didn't allow the amount claimed as Child and Dependent Care Expenses on page 2 of your tax return because either you, your spouse, or dependent cannot be your care provider. Form 1040/A</p>
239	<p>We didn't allow the amount claimed as Child and Dependent Care Expenses on page 2 of your tax return. You're not eligible to claim Child and Dependent Care Expenses because your filing status is married filing separately. However, you may be eligible for the Child and Dependent Care Credit if your filing status is single, married filing jointly, head of household or qualifying widow(er) with a dependent child. Form 1040/A</p>
240	<p>We changed the amount claimed as Credit for the Elderly or the Disabled on page 2 of your tax return because there was an error on Schedule R, Credit for the Elderly or the Disabled. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the credit on Schedule R and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040/A</li> </ul>
241	<p>We computed the amount of credit on Schedule R, Credit for the Elderly or the Disabled, for you and changed page 2 of your tax return. Form 1040/A</p>
242	<p>We didn't allow part or all of the amount claimed as Education Credits on page 2 of your tax return from Form 8863, Education Credits American Opportunity and Lifetime Learning Credits, for one or more of the following reasons:</p> <ul style="list-style-type: none"> <li>• the Social Security Number or Individual Taxpayer Identification Number for one or more students listed on the form was missing or the last name did not match our records or</li> </ul>

243	<p>We changed the amount claimed as Education Credits on page 2 of your tax return because there was an error on Form 8863, Education Credits American Opportunity and Lifetime Learning Credits). The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the credit on Form 8863 and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040/A</li> </ul>
244	<p>We didn't allow the amount claimed as Retirement Savings Contributions Credit on page 2 of your tax return from Form 8880, Credit for Qualified Retirement Savings Contributions. Your adjusted gross income is more than the amount allowed. Form 1040/A</p>
245	<p>We changed the amount claimed as Retirement Savings Contributions Credit on page 2 of your tax return from Form 8880, Credit for Qualified Retirement Savings Contribution. The maximum amount allowed is limited based on your filing status. Form 1040/A</p>
246	<p>We didn't allow part or all of the amount claimed as Retirement Savings Contribution Credit. The credit is not allowed if you are not at least 18 years of age at the end of the tax year. The amount claimed on page 2 of your tax return was adjusted because:</p> <ul style="list-style-type: none"> <li>• our records indicate that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or</li> </ul>
247	<p>We changed the amount claimed as Retirement Savings Contribution Credit on page 2 of your tax return because there was an error on Form 8880, Credit for Qualified Retirement Savings Contributions. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the credit on line 14 of Form 8880 and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040/A</li> </ul>
248	<p>We didn't allow the amount claimed as Credit for Child and Dependent Care Expenses. The name and Social Security Number or Individual Taxpayer Identification Number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441 doesn't match our records or the records provided by the Social Security Administration. Form 1040/A</p>
251	<p>We didn't allow part or all of your Child Tax Credit and/or Additional Child Tax Credit on page 2 of your tax return. One or more of your children exceeds the age limitation. Form 1040/A</p>
252	<p>We changed the amount claimed as Child Tax Credit on page 2 of your tax return because no amount was entered or the amount entered was incorrect based on the number of boxes checked on line 6c and/or your adjusted gross income. If Additional Child Tax Credit is claimed, it may also be affected. Form 1040/A</p>
253	<p>We changed the amount of Mortgage Interest Credit, Adoption Credit, or District of Columbia First-Time Homebuyer's Credit on page 2 of your tax return because there was an error in either the:</p> <ul style="list-style-type: none"> <li>• computation of the credit or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
254	<p>We changed the amount claimed as Adoption Credit on page 2 of your tax return because there was an error on Form 8839, Qualified Adoption Expenses. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the credit on Form 8839 and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
255	<p>We didn't allow the amount claimed as Adoption Credit on page 2 of your tax return because Form 8839, Qualified Adoption Expenses, was incomplete or not attached to your tax return. Form 1040</p>

256	<p>We changed the amount of exemption claimed on page 2 of your return for your child who didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, or Form 2120, Multiple Support Declaration, or a copy of a divorce decree showing your right to claim an exemption was incomplete or not attached to your return. This change may effect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Education Credit,</li> <li>• Child Tax Credit or</li> <li>• Additional Child Tax Credit. Form 1040/A</li> </ul>
257	<p>We didn't allow the amount claimed as Mortgage Interest Credit on page 2 of your tax return because mortgage interest paid shown on Form 1098 must be reported on line 10 of Schedule A, Itemized Deductions.</p> <p><b>Note:</b> If you have other itemized deductions in addition to mortgage interest, or your mortgage interest is more than the standard deduction, you may file Form 1040X, Amended U.S. Individual Income Tax Return, and include them on Schedule A, Itemized Deductions, to reduce your tax. Form 1040</p>
260	<p>We changed the amount claimed as other credits on page 2 of your tax return because there was an error on Form 3800, General Business Credits. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the credit and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
264	<p>We changed the total credits on page 2 of your tax return because there was an error in the addition of your credits. Form 1040/A</p>
265	<p>We changed the amount on page 2 of your tax return because there was an error in the subtraction of your credits from your tax. Form 1040/A</p>
266	<p>We changed the total credits on page 2 of your tax return. Some credits are limited to the difference between your tax before credits and tentative minimum tax from Form 6251, Alternative Minimum Tax-Individuals. The limitation to your credit was not applied or was applied incorrectly. Form 1040</p>
267	<p>We changed the total credits on page 2 of your tax return. Some credits are limited to the difference between your tax before credits and tentative minimum tax from Form 6251, Alternative Minimum Tax-Individuals.</p> <p>Although you were not liable for this additional tax, your credits were still subject to the limitation. Form 1040</p>
268	<p>We changed the amount of self-employment tax on page 2 of your tax return because there was an error on Schedule SE, Self-Employment Tax. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the self-employment tax on Schedule SE and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
269	<p>We changed the amount of self-employment tax on page 2 of your tax return. We refigured your Schedule SE, Self-Employment Tax, to reflect your true net earnings before multiplying the amount by .9235. You can not reduce your net earnings twice. Section 1402(a)(12) applies to line 4a of Schedule SE and is not an election. Form 1040</p>
270	<p>We changed the amount of self-employment tax on page 2 of your tax return. There was an error in the transfer of net farm profit or loss from line 36 of Schedule F, Profit or Loss From Farming, to Schedule SE, Self- Employment Tax. Form 1040</p>
271	<p>We changed the amount of self-employment tax on page 2 of your tax return. There was an error in the transfer of net profit or loss from Schedule C/C-EZ, Profit or Loss From Business, to line 2 of Schedule SE, Self-Employment Tax. Form 1040</p>

272	We changed the amount of self-employment tax on page 2 of your tax return. Based on the information you reported, you don't qualify to use the optional method of computing self-employment tax on Schedule SE, Self-Employment Tax. Form 1040
273	We removed the self-employment tax on page 2 of your tax return. Your net earnings were less than \$400; therefore, they are not subject to self-employment tax. Form 1040
274	We changed the amount of social security and medicare tax on tip income not reported to employer on page 2 of your tax return. There was an error on Form 4137, Social Security/Medicare Tax on Unreported Tip Income. The error was in the: <ul style="list-style-type: none"> <li>• computation of the tax on Form 4137 and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
275	We changed the amount of tax on qualified plans, including IRAs, and other tax-favored accounts on page 2 of your tax return. There was an error transferring the tax from Form 5329, Additional Taxes on Qualified Plans (including IRAs) and Other Tax-favored Accounts. Form 1040
276	We changed the amount claimed as advance earned income credit payments on page 2 of your tax return. The advance earned income credit payments reported didn't match your Form W-2 or other supporting documents. Form 1040/A
277	We changed the amount of household employment taxes on page 2 of your tax return. There was an error in the computation of Federal Unemployment Tax on Schedule H, Household Employment Taxes. Form 1040
278	We changed the amount of household employment taxes on page 2 of your tax return. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, Household Employment Taxes: <ul style="list-style-type: none"> <li>• Social Security</li> <li>• Medicare</li> <li>• Federal Income Taxes</li> <li>• Net Taxes Form</li> </ul> 1040
279	We changed the household employment taxes on page 2 of your tax return. The amount of cash wages reported on Schedule H, Household Employment Taxes, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax Withheld should be returned to your employee. You may also have to file Form W-2c, Corrected Wage and Tax Statement, to correct the Social Security and Medicare Wages you reported. Form 1040
280	We changed the amount of household employment taxes on page 2 of your tax return because there was an error on Schedule H, Household Employment Taxes. The error was in the: <ul style="list-style-type: none"> <li>• computation of the total tax on Schedule H and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
281	We changed the amount of total tax on page 2 of your tax return to exclude the refundable interest from Form 8697, Interest Computation Under the Look-Back Method for Completed Long-Term Contracts. If you are entitled to a refund of this interest, Form 8697 should be filed separately from your tax return. We detached the form from your tax return and are processing it separately. Form 1040
282	We changed the amount of total tax on page 2 of your tax return because there was an addition error. Form 1040/A
283	We changed the amount claimed as Federal Income Tax Withheld on your tax return to reflect the amounts shown on Form(s) W-2, 1099, or other supporting documents. Form 1040/A/EZ

284	We computed your Earned Income Credit for you. Form 1040/A/EZ
285	We changed the amount claimed as Earned Income Credit (EIC) on your tax return. The amount claimed as EIC was figured or entered incorrectly on your tax return. Form 1040/A/EZ
286	We didn't allow the amount claimed as Earned Income Credit (EIC) on page 2 of your tax return. You're not eligible to claim EIC because your filing status is married filing separately. Form 1040/A
287	We didn't allow the amount claimed as Earned Income Credit on your tax return. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit. Form 1040/A/EZ
288	We didn't allow the amount claimed as Earned Income Credit on your tax return. You must report earned income on your tax return to qualify for the credit. Form 1040/A/EZ
289	We didn't allow part or all of you Earned Income Credit. The information provided show that one or more of the children on Schedule EIC, Earned Income Credit, did not meet the eligibility requirements for the credit. Form 1040/A
290	We didn't allow the amount claimed as Earned Income Credit on your tax return because you indicated you were claimed as a dependent on another person's tax return. Form 1040/A/EZ
291	We didn't allow the amount claimed as Earned Income Credit on page 2 of your tax return because your investment income was more than the amount allowed for this credit. Form 1040/A
292	We computed your Earned Income Credit for you on page 2 of your tax return. The child or children listed on your tax return may qualify you for a larger credit. If they qualify, you may complete a Schedule EIC, Earned Income Credit, and file it with a Form 1040X, Amended U.S. Individual Income Tax Return. Form 1040/A
293	We didn't allow the amount claimed as Earned Income Credit on your tax return. You or your spouse must be at least 25, but less than 65 years old, on December 31st of the tax year for which the tax return is being filed. Form 1040/A/EZ
294	We changed the amount claimed as excess Social Security Tax Withheld or Tier 1 RRTA Withheld on page 2 of your tax return due to a computation error. Form 1040/
296	We changed the amount claimed as other payments on page 2 of your tax return because there was an error on Form 4136, Credit for Federal Tax Paid on fuels. The error was in the: <ul style="list-style-type: none"> <li>• computation of the credit on Form 4136 and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
297	We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section. Form 1040/A/EZ
298	We removed the amount of state tax reported on your federal tax return. State income taxes are not collected by the Internal Revenue Service. For payment of state income taxes, please complete a state income tax return and mail both form and payment to the appropriate state official. Form 1040/A/EZ
299	We changed the refund amount or the amount you owe on your tax return because the amount entered on your tax return was computed incorrectly. Form 1040/A/EZ
<b>300-499</b>	<b>INTERNATIONAL ONLY</b>
	<b>Prior Year Notice Codes</b>
501	You must claim your IRA loss on Schedule A as a miscellaneous itemized deduction, subject to the 2% limitation. We increased your adjusted gross income by the IRA loss amount you incorrectly subtracted. If you have other itemized deductions in addition to the IRS loss, you should file Form 1040X (Amended Individual Income Tax Return).
503	We changed the adjustments to income on page 1 of your tax return to include expenses from Form 3903, Moving Expenses. Moving expenses can't be claimed as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return you filed. Form 1040



506	We changed the amount claimed as Educator Expenses Deduction on page 1 of your tax return. The amount claimed was more than the amount allowed based on your filing status. Educator expenses are limited to \$250.00 (\$500.00 for married filing joint). Form 1040/A
507	We didn't allow the amount claimed as other payments on page 2 of your tax return because no form was submitted to substantiate the amount. Form 1040
508	We didn't allow the reimbursed business expenses claimed as an adjustment to income on page 1 of your tax return. Reimbursements to postal employees were not included in the wages box of Form W-2 for tax years 1990 and later. Form 1040
509	We changed the amount of total tax on your tax return because the Health Savings Account Deduction cannot be claimed before 2004. Form 1040
510	We limited your total itemized deductions on your Schedule A, Itemized Deductions, because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
512	We changed the amount claimed as Tuition and Fees Deduction on page 1 of your Form 1040. There was an error in the computation of Form 8917, Tuition and Fees Deduction, or the transferring of the total amount from Form 8917, Tuition and Fees Deduction, to page 1 of your tax return. Form 1040/A
513	We didn't allow the amount claimed as Foreign Tax Credit on page 2 of your return. Form 1116, Foreign Tax Credit, was incomplete or not attached to your tax return.
515	We combined your ordinary income amounts from Form 1099 Distributions and refigured your tax on Form 4972, Tax on Lump-Sum Distributions, using the ten-year averaging method. You may choose only one method on Form 4972 to compute the tax on your total distributions. Form 1040
521	WE changed the amount claimed on page 2 of your tax return because there was and error on Form 5695, Residential Energy Credits. The error was in: <ul style="list-style-type: none"> <li>• The computation of Form 5695 and/or</li> <li>• The transfer of the amount to page 2 of your tax return.</li> </ul>
522	We changed the amount claimed as alternative motor vehicle credit on page 2 of your tax return because there was an error on Form 8910, Alternative Motor Vehicle Credit. The error was in the: <ul style="list-style-type: none"> <li>• Computation of the credit on Form 8910 and/or</li> <li>• Transfer of that amount to page 2 of your tax return</li> <li>• Form 8910 was missing or incomplete</li> </ul>
523	We changed the amount claimed as qualified plug-in electric drive motor vehicle on page 2 of your tax return because there was an error on Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit. The error was in the: <ul style="list-style-type: none"> <li>• Computation of the credit on Form 8936 and/or</li> <li>• Transfer of the amount to page 2 of your tax return</li> <li>• Form 8936 was missing or incomplete.</li> </ul>
524	We changed the amount claimed as qualified electric vehicle credit on page 2 of you tax return because there was an error Form 8834, Qualified Electric Vehicle Credit. The error was the: <ul style="list-style-type: none"> <li>• Computation of credit on Form 8834 and/or</li> <li>• Transfer of the amount to page 2 of your tax return</li> <li>• Form 8834 was missing or incomplete.</li> </ul>
525	We didn't allow the amount claimed as Adoption Credit on page 2 of your tax return. The Adoption Credit may not be claimed on tax returns before tax year 1997. Form 1040

526	We changed the amount claimed as alternative motor vehicle credit on Form 3800, General Business Credit. You figured the credit in error or transferred it in error from Form 8910, Alternative Motor Vehicle, to Form 3800, General Business Credit. You figured incorrectly or transferred the credit in error from Form 8910 to Part III of Form 3800.
527	We changed the amount claimed as qualified plug-in electric drive motor vehicle credit on Form 3800, General Business Credit. You figured the credit in error or transferred it in error from Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit, to Form 3800, General Business Credit. You figured Form 8936 incorrectly or transferred the credit in error from Form 8936 to Part III of Form 3800.
528	We changed the amount claimed as qualified electric vehicle credit on Form 3800, General Business Credit. You figured the credit in error or transferred it in error from Form 8834, Qualified Electric Vehicle Credit, to Form 3800, General Business Credit. You figured incorrectly or transferred the credit in error from Form 8834 to Part III of Form 3800.
530	We computed your rate reduction credit on your 2001 tax return. Our records indicate you didn't received the full amount of advance payment of this credit.
531	We didn't allow the amount claimed as Rate Reduction Credit on your 2001 tax return. Our records show you: <ul style="list-style-type: none"> <li>• don't qualify for this credit because you reported no taxable income for tax year 2001, or</li> <li>• already received the maximum credit.</li> </ul>
535	We didn't allow the amount claimed as Rate Reduction Credit on your tax return because the credit can only be claimed for tax year 2001.
536	We changed the exemption amount claimed on page 2 of your tax return because there was an error on Form 8914. The error was in: <ul style="list-style-type: none"> <li>• The computation of the exemption amount on Form 8914 and/or</li> <li>• The transfer of that amount to page 2 of your tax return.</li> </ul>
537	We changed the exemption amount claimed on page 2 of your return. One or more of the Taxpayer Identification Numbers on Form 8914 was missing or does not matched the records of the Social Security Administration.
538	We changed the exemption amount claimed on page 2 of your return. One or more of the individuals displaced by Hurricane Katrina listed on Form 8914 had the same Social Security Number as either the Primary or Secondary taxpayer or one of the dependents listed on page 1 of your return.
539	We changed the amount claimed as Prior Year Earned Income or Additional Child Tax Credit Prior Year Income on page 2 of your return. When you elect to use Prior Year Earned Income to compute either Earned Income Credit or Additional Child Tax Credit you must use that same amount for both credits.
540	We didn't allow the amount claimed as Earned Income Credit on your tax return. Information on your tax return indicates that you don't qualify for this credit.
541	We didn't allow part or all of the amount claimed as Earned Income credit on your tax return because you didn't provide the source of your nontaxable earned income.
542	We didn't allow part or all of the amount claimed as Earned Income Credit (EIC) on your tax return because the modified adjusted gross income was computed incorrectly when figuring the EIC. The mistake may be due to losses reported on your tax return, the amount of tax-exempt interest you reported, or the computation of the non-taxable part of a pension, annuity or IRA distribution.
543	We didn't allow part or all of the amount claimed as Earned Income Credit on your tax return. The amount of nontaxable earned income isn't considered earned income, based on the source, and can't be used in the computation of the credit.

544	We changed the amount claimed as Earned Income Credit on your tax return because your total nontaxable earned income was not included from Form(s) W-2.
545	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002. Form 1040/A
546	We didn't allow the amount claimed as Additional Child Tax Credit on your tax return. For tax years 1998 through 2000 you must have had 3 or more qualifying children in order to be eligible for Additional Child Tax Credit.
547	<p>We changed the amount claimed as Child Tax and/or Additional Child Tax Credit on page 2 of your 2003 tax return because:</p> <ul style="list-style-type: none"> <li>• no amount was entered, and/or</li> <li>• the amount entered was incorrect based on your adjusted gross income and the number of boxes checked on line 6c, and/or</li> <li>• the credit amount was not correctly reduced by an amount received as an advance payment.</li> </ul> <p><b>Note:</b> The total amount of Child Tax Credit for which you are eligible must be reduced by any amount received as an advance payment when figuring the amount to be entered on page 2 of your 2003 tax return.</p>
550	<p>We didn't allow the amount of loss you claimed on one or more of the following schedules because Form 6198, At-Risk Limitations, was not attached to your tax return.</p> <ul style="list-style-type: none"> <li>• Schedule C, Profit or Loss From Business</li> <li>• Schedule E, Supplemental Income and Loss</li> <li>• Schedule F, Profit or Loss From Farming</li> <li>• Form 6198 is required when you indicate on Schedule C, E, or F that some investment is not at risk. Form 1040</li> </ul>
551	We didn't allow the amount claimed as moving expenses on page 1 of your tax return because Form 3903/3903F was incomplete or not attached to your tax return. Form 1040
552	We didn't allow the amount claimed as casualty or theft losses on Schedule A, Itemized Deductions, because Form 4684, Casualties and Theft Losses, was incomplete or not attached to your tax return. Form 1040
553	We didn't allow the amount claimed as unreimbursed employee expenses on Schedule A, Itemized Deductions, because Form 2106 or 2106-EZ, Employee Business Expenses, was incomplete or not attached to your tax return. Form 1040
554	We refigured your taxable income on page 2 of your tax return using the standard deduction because Schedule A, Itemized Deductions, was incomplete or not attached to your tax return. Form 1040
555	We changed your tax return by using the standard deduction instead of the total itemized deductions from Schedule A, Itemized Deductions., We used the standard deduction or the higher standard deduction for age or blindness on page 2 of your tax return. This resulted in a lower taxable income. Form 1040
556	The Residential Energy Credit in Part II of Form 5695 is limited to \$500 for an Eligible property. You claimed more than the allowable amount of credit in Part II of Form 5695.
558	We changed the refund amount or the amount you owe on your tax return based on the information you provided in response to our previous correspondence.
559	We refigured the tax on page 2 of your tax return using the maximum tax rate. Form 8615, Tax for Certain Children Who Have Investment Income, did not include the parent's taxable income.

560	We changed the tax on page 2 of your tax return using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, Capital Gains and Losses, was incomplete or not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
561	The Residential Energy Credit in Part I of Form 5695 is limited to \$1,500 for an eligible property. You claimed more than the allowable amount of credit in Part I of Form 5695. Form 1040
562	We did not allow the amount claimed as a credit for child and dependent care expenses on page 2 of your tax return because you did not indicate the number of months that you were a student, disabled, or looking for work. Form 1040/A
563	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. Form 2441, Child and Dependent Care Expenses, was incomplete or not attached to your tax return. Form 1040/A
564	We didn't allow the amount claimed as credit for child and dependent care expenses. The name and social security number or individual taxpayer identification number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441 doesn't match our records or the records provided by the Social Security Administration. Form 1040/A
565	We didn't allow the amount claimed as credit for the elderly or the disabled on page 2 of your tax return. Schedule R, Credit for the Elderly or the Disabled, was incomplete or not attached to your tax return. Form 1040/A
566	We didn't allow the amount claimed as Health Savings Account Deduction on page 1 of your tax return because Form 8889, was incomplete or not attached to your tax return. Form 1040
567	We didn't allow the amount claimed as a credit on page 2 of your Form 1040. Form 5695, Residential Energy Credit, was either incomplete or not attached to your tax return. Form 1040
568	We didn't allow the amount claimed as education credits on page 2 of your tax return. Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), was incomplete or not attached to your tax return. Form 1040/A
569	We didn't allow the amount claimed as retirement savings contribution credit on page 2 of your tax return because Form 8880, Credit for Qualified Retirement Savings Contributions, was incomplete or not attached to your tax return. Form 1040/A
570	We can't allow the amount claimed in the payment section of your return on page 2 of Form 1040 for Refundable Credit for prior-year minimum tax because Form 8801, Credit for Prior Year Minimum Tax Individuals, Estates and Trust, was incomplete or not attached to your tax return. Form 1040
572	We didn't allow all or part of the amount you claimed as Residential Energy Credit on page 2 of your return. Residential Energy Credit is limited to the total amount of tentative tax liability. Form 1040
575	We didn't allow the amount claimed as other credits on page 2 of your tax return because Form 3800, General Business Credit, and/or supporting documentation was incomplete or not attached to your tax return. Form 1040
580	We computed self-employment tax on page 2 of your tax return for the self-employment income you reported. Since you included self-employment income in computing your Earned Income Credit (EIC), you must pay self-employment tax in order to receive EIC. Form 1040
581	The Unemployment Compensation amount(s) repaid for a prior year is deductible on line 23 of Schedule A as a miscellaneous deduction subject to the 2% limitation. We have adjusted your tax return accordingly.
582	We didn't allow the amount claimed as Federal Income Tax Withheld on page 2 of your tax return because Form(s) W-2 or other supporting documents were not attached to your tax return. Form 1040/A/EZ

583	You may not file or combine both Schedule L and Schedule A on your tax return. We changed your return to use the schedule that provided the greatest reduction to your taxable income.
584	We have denied your claim for Refundable American Opportunity Credit on page 2 of your tax return because Form 8863, Education Credit was missing or incomplete.
585	We didn't allow the amount claimed as earned income credit on page 2 of your tax return because Schedule EIC, Earned Income Credit, was incomplete or not attached to your tax return. Form 1040/A
586	We didn't allow part or all of the amount claimed as earned income credit on page 2 of your tax return because your Form(s) W-2 didn't match the entry for wages. Form 1040/A/EZ
587	We reduced the credit in Part I of Form 5695 and reduced the credit on page 2 of your Form 1040 accordingly.
588	The first \$2,400 of unemployment compensation paid to a person is not taxable. We reduced the unemployment compensation you, or if you filed a joint return, your spouse reported on your tax return accordingly.
589	We have disallowed the amount claimed as an itemized deduction for new motor vehicle taxes on Schedule A, Itemized Deduction, filed with your tax return. You are not allowed to claim both the state and local general sales tax and new motor vehicle taxes for tax year 2009.
590	We didn't allow the amount claimed as Excess Social Security Tax or Tier 1 RRTA Withheld on your tax return because Form W-2 was not attached to your tax return.
591	We changed the amount of Tuition and Fees Deduction on page 1 of your Form 1040. There was an error in the computation of Form 8917, Tuition and Fees Deduction, or the transferring of the total amount from Form 8917, Tuition and Fees Deduction, to page 1 of your tax return.
592	We didn't allow the amount claimed as additional child tax credit on page 2 of your tax return because Schedule/Form 8812, Additional Child Tax Credit, was incomplete or not attached to your tax return. Form 1040/A
593	The amount you claimed as an additional standard deduction for real estate taxes on page 2 of your Form 1040 has been disallowed. You may not claim the deduction for real estate taxes as an addition to standard deduction when you are filing a Schedule A, Itemized Deduction, with your return.
594	Information provided to the IRS indicates that you are not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either your state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine your potential eligibility. To determine eligibility, Trade Adjustment Assistance (TAA) and Alternative Trade Adjustment Assistance (ATAA) recipients may call the DOL at 1-877-US2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.
595	We didn't allow the amount claimed as other payments on page 2 of your tax return because Form 2439, Notice to Shareholder of Undistributed Long Term Capital Gains was not attached to your tax return. Form 1040
596	We didn't allow the amount claimed as other payments on page 2 of your tax return because Form 4136, Credit for Federal Tax Paid on Fuels, was incomplete or not attached to your tax return. Form 1040
597	We didn't allow the amount claimed for Tuition and Fees on page 1 of your tax return because Form 8917, Tuition and Fees Deduction, was incomplete or not attached to your tax return. Form 1040/A

598	<p>We changed the amount of exemption claimed on page 2 of your tax return for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent or Form 2120, Multiple Support Declaration, or a copy of a divorce decree showing your right to claim an exemption was incomplete or not attached to your tax return. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Education Credit,</li> <li>• Child Tax Credit or Additional Child Tax Credit. Form 1040/A</li> </ul>
599	<p>You figured Schedule L incorrectly or transferred the amount from Schedule L to your tax return incorrectly. Form 1040/A</p>
600	<p>You figured Schedule L incorrectly or transferred the amount from Schedule L to your tax return incorrectly. Form 1040/A</p>
601	<p>We changed the standard deduction you figured with Schedule L. The standard deduction was limited because of your adjusted gross income and you did not properly limit the standard deduction.</p>
602	<p>Your Schedule L was missing or incomplete. We allowed only the standard deduction for your filing status.</p>
603	<p>We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. According to the date of purchase you provided, your house is not eligible for the credit.</p>
604	<p>Each dependent listed on your tax return must have a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). For one or more of your dependents the SSN or ITIN was missing. As a result, we didn't allow one or more of your exemptions. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Credit for Child Dependent Care Expenses\</li> <li>• Education Credits</li> <li>• Child Tax Credit</li> <li>• Additional Child Tax Credit. Form 1040/A</li> </ul>
605	<p>Each dependent listed on your tax return must have a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN). For one or more of your dependents the last name doesn't match our records or the records provided by the Social Security Administration. As a result, we didn't allow one or more of your exemptions. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Credit for Child and Dependent Care Expenses</li> <li>• Education Credits</li> <li>• Child Tax Credit</li> <li>• Additional Child Tax Credit Form 1040/A</li> </ul>
606	<p>We didn't allow the exemption claimed for any dependent born after December 31st of the tax year of the return you filed. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Credit for Child and Dependent Care Expenses</li> <li>• Child Tax Credit</li> <li>• Additional Child Tax Credit Form 1040/A</li> </ul>

607	<p>We didn't allow the exemption for the primary taxpayer claimed on your tax return. We compared the Social Security Number of the primary taxpayer shown on your tax return with records from the Social Security Administration. According to these records, the Social Security Number belongs to a deceased person. You may wish to contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Credit for Child and Dependent Care Expenses</li> <li>• Child Tax Credit</li> <li>• Additional Child Tax Credit</li> <li>• Earned Income Credit</li> </ul> <p>(Form1040/A/EZ)</p>
608	<p>We didn't allow the exemption for the spouse claimed on your tax return. We compared the Social Security Number of the spouse shown on your tax return with records from the Social Security Administration. According to these records, the Social Security number belongs to a deceased person. You may wish to contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Credit for Child and Dependent Care Expenses</li> <li>• Child Tax Credit</li> <li>• Additional Child Tax Credit</li> <li>• Earned Income Credit (Form 1040/A/EZ)</li> </ul>
609	<p>We didn't allow the exemption for one or more of the dependents claimed on your tax return. We compared the Social Security Number of each dependent claimed on your tax return with records from the Social Security Administration. According to these records, one or more of the dependents claimed on your tax return have a Social Security Number that matches a deceased person. You may wish to contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Credit for Child and Dependent Care Expenses</li> <li>• Child Tax Credit</li> <li>• Additional Child Tax Credit</li> <li>• Earned Income Credit</li> </ul> <p><b>Note:</b> This change may also affect the Credit for Child and Dependent Care Expenses and Earned Income Credit regardless of whether an exemption was claimed for that dependent. (Form 1040/A)</p>
610	<p>We didn't allow the exemption for one or more of the dependents who have a missing Social Security Number that are identified on your return as being born and died during the tax period of the return. In order to claim a dependent as an exemption their must be proof of a live birth shown on an official document such as a birth certificate attached to the return. This change may effect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Credit for Child and Dependent Care Expenses</li> <li>• Child Tax Credit</li> <li>• Additional Child Tax Credit</li> <li>• Earned Income Credit</li> </ul> <p><b>Note</b> This change may also affect the Credit for Child and Dependent Care Expenses and Earned Income Credit regardless of whether an exemption was claimed for that dependent. (Form 1040/A)</p>
613	<p>We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.</p>

614	<p>We changed the amount of Social Security and Medicare Tax on wages not reported to employer on page 2 of your tax return. There was an error on Form 8919, Unreported Social Security and Medicare Tax on Wages. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the tax on Form 8919 and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
615	<p>We didn't allow the recovery rebate credit you claimed on your tax return. Your Social Security Number (SSN) was either missing or incomplete.</p>
616	<p>We didn't allow the recovery rebate credit on your tax return. Your spouse's Social Security Number (SSN) was either missing or incomplete.</p>
617	<p>We changed the amount of the recovery rebate credit you claimed on your tax return. The Social Security Number (SSN) of the dependent(s) who qualifies you for the additional credit was either missing or incomplete.</p>
618	<p>We didn't allow the recovery rebate credit you claimed on your tax return. Information on your return indicates that you are being claimed as a dependent on another persons return.</p>
619	<p>We changed the amount of the recovery rebate credit you claimed on your tax return. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit.</p>
620	<p>We didn't allow the recovery rebate credit you claimed on your tax return. You do not qualify for the credit since the qualifying income shown on your return is less than \$3,000.</p>
621	<p>We changed the amount of the recovery rebate credit you claimed on your tax return because the amount entered was computed incorrectly.</p>
622	<p>We changed the amount of the recovery rebate credit you claimed on your tax return because your adjusted gross income exceeds the limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.</p>
623	<p>We didn't allow the recovery rebate credit you claimed on your tax return. You do not qualify for the credit since there was no qualifying income on your tax return.</p>
624	<p>We computed your recovery rebate credit for you.</p>
625	<p>We changed the amount claimed as Child Tax Credit and/or Additional Child Tax Credit, on page 2 of your tax return because Schedule/Form 8812, Child Tax Credit was required but incomplete or not attached to your tax return.</p>
627	<p>We did not allow part or all of the amount claimed for Child Tax Credit on page 2 of your tax return because your dependent(s) with an Individual Taxpayer Identification Number (ITIN) did not meet the substantial presence test in Part I of your Schedule/Form 8812, Child Tax Credit.</p>
628	<p>We changed the amount claimed on Child Tax Credit and/or Additional Child Tax Credit on page 2 of your tax return because there was an error on Schedule/Form 8812, Child Tax Credit. The error was in the:</p> <ul style="list-style-type: none"> <li>• computation of the credit on Schedule/Form 8812</li> <li>• transfer of the amount to page 2 of your tax return and/or</li> <li>• Schedule/Form 8812 was missing or incomplete. Form 1040/A</li> </ul>
631	<p>We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, you must have purchased your main home located in the United States.</p>
632	<p>We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit you must have purchased your main home in the United States prior to filing your tax return. If you acquire your main home after the filing of your tax return and meet the requirements to claim the credit, you can file an Amended U.S. Individual Income tax return. Form 1040</p>



633	We have disallowed the amount you claimed as District of Columbia First-Time Homebuyer Credit on page 2 of your tax return. You may claim the credit only if you do not elect to claim the First-Time Homebuyer Credit on page 2 of your tax return. Form 1040
634	We have disallowed the amount you claimed as First-Time Homebuyer Credit on page 2 of your tax return. You may claim the credit only if you do not elect to claim the District of Columbia First-Time Homebuyer Credit on page 2 of your tax return. Form 1040
635	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. Your modified adjusted gross income exceeds the limit of: <ul style="list-style-type: none"> <li>• \$95,000 for the filing status single, head of household, married filing as qualified widow(er), and married filing separately or \$170,000 for Married filing joint for a home purchased after April 08, 2008 and before November 7, 2009, or</li> <li>• \$145,000 for filing status single, head of household, married filing as qualified widow(er) and married filing separately or \$245,000 for married filing Joint for a home purchased after November 6.2009.</li> </ul>
636	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. According to our records you and/or your spouse if filing married filing joint have already claimed and received the credit when filing your 2008 tax return. Form 1040
637	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. According to Social Security Administration records you do not meet the age requirement. To be eligible to claim the credit either you or your spouse if filing married filing joint must be age 18 or older.
638	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. to be eligible to claim the credit the property purchased must be purchased from an individual other than a person related to you or your spouse if filing married filing joint.
639	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To be eligible to claim the credit, the purchase price of the residence cannot exceed the \$800,000 limit. Form 1040
640	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. A properly executed copy of the settlement statement used to complete the purchase of the residence was not attached to your 2009 tax return.
641	We have disallowed the amount claimed for First-Time Homebuyer Credit on page 2 of your tax return. Our records indicate you have a prior home ownership that would make you ineligible to claim the credit. Form 1040
642	We didn't allow your personal exemption on your tax return because your individual taxpayer identification number (ITIN) has expired. Each exemption on your tax return must have a valid ITIN or other valid taxpayer identification (ITIN). (Form 1040/A)
643	We didn't allow your spouse's personal exemption on your tax return because your spouse's individual identification number (ITIN) has expired. Each exemption on your tax return must have a valid ITIN or other valid taxpayer identification number (ITIN). Form 1040/A)
644	Each tax return must have a valid individual taxpayer identification number (ITIN) or other valid taxpayer number (TIN). The ITIN for one or more of your dependents has expired. As a result, we didn't allow those exemptions on page 2 of your tax return. This change may affect your taxable income, tax, or any of the following credits: <ul style="list-style-type: none"> <li>• Credit for child dependent care expenses</li> <li>• Education credits</li> <li>• Child tax credit</li> <li>• Additional child tax credit (Form 1040/A)</li> </ul>

645	We didn't allow some or all of the education credits you reported on Form 8863 Education Credits (American Opportunity and Lifetime Learning Credits), and claimed on page 2 of your tax return because one or more students listed on the form has an expired individual taxpayer identification number (ITIN). Form 1040/A
646	We didn't allow some or all of the amount you claimed as credit for child and dependent care expenses on page 2 of your tax return because the individual identification number (ITIN) for one or more qualifying persons has expired. Form 1040/A
647	We didn't allow the amount claimed as Qualified Mortgage Insurance Premiums on Schedule A, Itemized Deductions, on your return. Your adjusted gross income is greater than \$54,500 for married filing separately or \$109,000 for single, head of household or qualifying widow(er) with dependent child or married filing joint. Form 1040
648	According to our records, an installment payment is due for the First-Time Homebuyer Credit received with 2008 tax return is due. You did not report the payment and did not include it in tax. We have calculated the required payment and added it to page 2 of your tax return. Form 1040/A
649	<p>We changed your installment payment of the First-Time Homebuyer Credit on page 2 of your return. We changed the payment because:</p> <ul style="list-style-type: none"> <li>• you made an error in the computation of the amount on Form 5405, and/or,</li> <li>• you transferred the payment incorrectly from Form 5405 to Form 1040 and/or,</li> <li>• you made an error in computing the amount of the payment owed on your return and/or,</li> <li>• you reported a disposition or change in the use of your main home that indicates you are not required to repay the First-Time Homebuyer Credit and/or,</li> <li>• you are not required to repay the credit according to our records and/or</li> <li>• a repayment of the credit is not required from a taxpayer who died in the year of the tax return.</li> </ul>
650	We changed the amount of tax on your tax return. The deceased taxpayer was not eligible for exclusion of income tax under Internal Revenue Code Section 692. The Internal Revenue Service was notified of all qualifying individuals and the taxpayer on your tax return was not one of those eligible. Form 1040/A/EZ
652	We didn't allow the amount of Making Work Pay and Government Retiree Credit claimed on your tax return. The credit may only be claimed if you have earned income and/or received non taxable combat pay during the 2009 tax year.
653	We didn't allow the amount claimed as Earned Income Credit of your tax return. We have no record of receiving Form 8862, Information to Claim Earned Income Credit After Disallowance, recertifying that you are eligible for the credit. You need to file Form 8862, which we have included with this notice for your convenience. Note: the IRS may request additional verification in addition to the completed Form 8862. Form 1040/A
654	We didn't allow the amount of Making Work Pay and Government Retiree Credit claimed on your return. The credit may only be claimed on a 2009 and 2010 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
655	<p>We changed the amount on page 2 of your tax return because there was an error on the amount claimed line 14 of Form 8863, American Opportunity. The error was in the:</p> <ul style="list-style-type: none"> <li>• Computation of the American opportunity credit and/or</li> <li>• Transfer of that amount on page 2 of your tax return.</li> </ul>
656	We didn't allow the amount claimed as American Opportunity credit on page 2 because Form 8863, American Opportunity, was incomplete or not attached to your tax return.

658	We didn't allow the amount claimed as Making Work Pay Credit on your tax return. To be eligible for Making Work Pay Credit you must have a Social Security Number issued to you by the Social Security Administration when filing single, married filing separate, head of household or qualified widow(er) with a dependent child. If you filed married filing jointly either you or your spouse must have a Social Security Number issued by the Social Security Administration. Form 1040/A/EZ
659	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. Information on your return indicates you can be claimed as a dependent on someone else's return. Form 1040/A/EZ
660	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. Your adjusted gross income is equal to or greater than \$95,000 for single, married filing separately, head of household or qualifying widow(er) with dependent child or \$190,000 for married filing joint.
661	Based on information provided on your return we have determined you are eligible to claim the Making Work Pay and Government Retiree Credit and have computed the credit for you. If you elect to claim the Making Work Pay and Government Retiree Credit in future years a completed Schedule M, Making Work Pay and Government Retiree Credit needs to be completed and attached to your return when filed in order to allow the claim.
662	We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The amount claimed is subject to the modified adjusted gross income limitation of \$150,000 for married filing jointly or \$75,000 for single, head of household, qualified widower with dependent child or married filing separate.
663	We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. There is an error in applying the 6.2 % limitation to your earned income when computing your amount for line 2 of Schedule M. Form 1040/A/EZ
664	We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The amount received in 2009 and 2010 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount for Making Work Pay Credit on Schedule M. Form 1040/A/EZ
665	We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The amount used to compute the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 and 2010 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
667	We changed the amount claimed as Making Work Pay and Government Retiree Credit on your return. The error is in the computation of the total amount for Making Work Pay Credit on Schedule M and/or the transfer of the amount from Schedule M to page 2 of your return.
668	We changed the amount claimed as Health Coverage Tax Credit on page 2 of your tax return because of an error on Form 8885, Health Coverage Tax Credit. The error was in the: <ul style="list-style-type: none"> <li>• computation of the total credit amount and/or</li> <li>• transfer of that amount to page 2 of your tax return. Form 1040</li> </ul>
669	We didn't allow part or all of the amount claimed as Health Coverage Tax Credit on page 2 of your tax return for one of the following reasons: <ul style="list-style-type: none"> <li>• Form 8885 was incomplete or not attached to your tax return.</li> <li>• Information on your return or attachments indicates you are not eligible for the credit.</li> <li>• Substantiation for the amount claimed on line 2, Form 8885, Health Coverage Tax Credit, was not attached to your return. Form 1040</li> </ul>
670	We did not allow part or all of the amount claimed as Health Coverage Tax Credit from Form 8885 on page 2 of your tax return. The statute requires that for any month you claimed the credit you cannot be entitled to Medicare Part A or enrolled in Medicare Part B on the first day of that month. Form 1040

673	We have changed or didn't allow the amount claimed as Refundable Education Credit on page 2 of your return. The Social Security Number (SSN) for a qualifying student(s) claimed on Form 8863, Education Credits, is missing. Form 1040/A
674	We have changed or didn't allow the amount of Refundable Education Credit claimed on page 2 of your return. The Social Security Number (SSN) for a qualifying student(s) claimed on Form 8863, Education Credits, doesn't match our records or the records provided by the Social Security Administration. Form 1040/A
675	We didn't allow the amount of Refundable Education Credit claimed on page 2 of your return. This credit is not allowed if your filing status is married filing separately. Form 1040/A
676	We didn't allow the amount of Refundable Education Credit claimed on page 2 of your return. Information on your return indicates you can be claimed as a dependent on someone else's return. Form 1040/A
677	We didn't allow the amount of Refundable Education Credit claimed on your return. To claim the credit your adjusted gross income needs to be less than \$90,000 for status of single, head of household or qualifying widow(er) with dependent child or \$180,000 for married filing joint filing statuses. Form 1040/A
678	We changed the amount of Refundable Education Credit claimed on page 2 of your return. The error is in the computation of the total amount for Refundable Education Credit, Form 8863 and/or the transfer of the amount from Form 8863 to page 2 of your return. Form 1040/A
680	We changed the amount claimed as First-Time Homebuyer Credit on your tax return. There was an error in figuring and/or transferring the amount of credit from Form 5405, First-Time Homebuyer Credit to page 2. Form 1040.
681	We changed the amount claimed as First-Time Homebuyer Credit on your Form 1040. The amount claimed exceeds the limit of: <ul style="list-style-type: none"> <li>• \$7,500 for single, head of household, qualified widow(er) with dependent children or married filing jointly and \$3,750 for married filing separate for a home purchased after April 08, 2008 and before January 1, 2009, or</li> <li>• \$8,000 for single, head of household, qualified widow(er) with dependent children, and married filing joint or \$4,000 for married filing separately for a home purchased after December 31, 2008, or</li> <li>• \$6,500 for single, head of household, qualified widow(er) with dependent children, and married filing joint or \$3,250 for married filing separate for a home purchased after November 6, 2009 for a taxpayer who is long-term resident of the same home and is an individual (and that individual's spouse if married) who has owed and used the same residence as such individual's main home for any 5 consecutive-year period during the 8-year period ending on the purchase date of the subsequent main home.</li> </ul>
682	We changed the amount claimed as First-Time Homebuyer Credit on your Form 1040. The amount claimed is subject to the modified adjusted gross income limitation of: <ul style="list-style-type: none"> <li>• \$75,000 for filing status single, head of household, married filing as qualified widow(er) and married filing separately or \$150,000 for married filing joint for a home purchased after April 08, 2008 and before November 7, 2009, or</li> <li>• \$125,000 for filing status single, head of household, married filing as qualified widow(er), and married filing separately or \$225,000 for married filing joint for a home purchased after November 6, 2008.</li> </ul>
683	We have disallowed the amount claimed as First-Time Homebuyer Credit on your return. Form 5405, First-Time Homebuyer Credit was incomplete or not attached to your tax return.

685	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, you must have purchased your main home located in the United States after April 8, 2008, and before July 1, 2010. For taxpayers who are members of a uniformed service, the Foreign Service, or the intelligence community the purchase of the main home needs to have occurred after December 31, 2008 and before July 1, 2011.
686	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, either you or your spouse if married filing joint must be age 18 or older.
687	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. We are unable to verify from our records or records from the Social Security Administration that the individual making the claim for the credit meets the age requirement. To be eligible for the credit the individual making the claim for the First-Time Homebuyer Credit needs to be age 18 or older.
688	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return because information on your return indicates you can be claimed as a dependent on another person's tax return.
689	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, the acquired home can not be purchased from a person related to you and/or your spouse.
690	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return because you can not claim the credit for a home purchased prior to the year of the tax return being filed.
691	We have disallowed the credit claimed as First-Time Homebuyer Credit on page 2 of your tax return. To qualify for the credit, you must attach a properly executed settlement statement (in most cases a properly executed Form HUD-1 Settlement Statement) to your return. For a mobile home, an executed retail sales contract is required. For a newly constructed home, if you do not have an executed settlement statement, a copy of your certificate of occupancy is required. All required documents should reflect all parties' names, the property address, the contract sales price, and the date of purchase. Form 1040
692	We have disallowed the amount claimed as First-Time Homebuyer Credit on page 2 of your tax return. Your modified adjusted gross income can not exceed: <ul style="list-style-type: none"> <li>• \$95,000 for the filing status single, head of household, married filing as qualified widow(er), and married filing separately or \$170,000 for married filing jointly for a home purchased before November 07, 2009, or</li> <li>• \$145,000 for the filing status single, head of household, married filing as qualified widow(er), and married filing separately or \$245,000 for married filing jointly for a home purchased after November 06, 2009. Form 1040</li> </ul>
693	The amount you entered on line 71 of your tax return is not an allowable credit. We have denied the credit and removed it from the total payments and credits on line 72 of your tax return. Form 1040
701	We didn't allow your spouse's exemption and Earned Income Credit (EIC). Your spouse's Social Security Number (SSN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration. Form 1040/A/EZ
702	We didn't allow the amount claimed as Earned Income Credit (EIC) on your tax return. The individual taxpayer identification number you gave us for yourself and/or spouse was issued by the Internal Revenue Service and does not qualify you for the credit. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration. Form 1040/A/EZ
703	We changed the standard you figured with Schedule L. The standard deduction was limited because your adjusted gross income and standard deduction was not limited properly. Form 1040

741	We didn't allow part or all of the Earned Income Credit (EIC) claimed on your tax return. The date of birth shown on your Schedule EIC, Earned Income Credit, for your qualifying child or children doesn't match the date or dates provided by the Social Security Administration. Their records showed your child or children don't meet the age requirement. Form 1040/A
743	We didn't allow part or all of the amount claimed as Earned Income Credit (EIC) on page 2 your tax return. For one or more of the children listed on your Schedule EIC, Earned Income Credit: <ul style="list-style-type: none"> <li>• the Social Security Number is missing or</li> <li>• the last name doesn't match our records or the records of the Social Security Administration. Form 1040/A Form 1040</li> </ul>
745	We didn't allow part or all of the Earned Income Credit (EIC) claimed on page 2 of your tax return. The child or children listed on your Schedule EIC, Earned Income Credit, must have a valid Social Security Number issued by the Social Security Administration to qualify for the credit. The Individual Taxpayer Identification Number you provided for your child or children was issued by the Internal Revenue Service and doesn't qualify you for EIC. Form 1040/A
748	We didn't allow your personal exemption on line 6a and Earned Income Credit (EIC) on your tax return. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration. Form 1040/A/EZ
750	We didn't allow part or all of your Earned Income Credit on page 2 of your tax return. The information provided shows one or more of the qualifying children on Schedule EIC, Earned Income Credit, did not meet the age requirement for the credit. Form 1040/A
751	We didn't allow part or all of your Earned Income Credit on page 2 of your tax return. The information provided shows one or more of the qualifying children on Schedule EIC, Earned Income Credit, did not meet the relationship requirement for the credit. Form 1040/A
752	We didn't allow part or all of your Earned Income Credit on page 2 of your tax return. The information provided shows one or more of the qualifying children on Schedule EIC, Earned Income Credit, did not live with you for more than half the year. Form 1040/A
753	We changed the Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit in error or transferred it in error from Form 8941, Credit for Small Employer Health Insurance Premiums to Form 3800, General Business Credit. Form 1040
754	We did not allow the Credit for Small Employer Health Insurance Premiums on Form 3800 General Business Credits. The required Form 8941 was incomplete or not attached to your Form 1040.
755	We adjusted Form 8941, Credit for Small Employer Health Insurance Premiums. On line 2 of Form 8941 you reported 25 or more full time equivalent employees for the tax year and figured line 12 of Form 8941 in error. Form 1040
756	We adjusted Form 8941, Credit for Small Employer Health Insurance Premiums. Line 3 of Form 8941 you reported average annual wages paid for more than the amount indicated and figured line 12 of form 8941 in error. Form 1040
757	We changed the amount of First-Time Homebuyer Credit Repayment included in the total tax on page 2 of your tax return. According to our records you do not owe a repayment of the credit. Form 1040
758	We did not allow all or part of the Refundable Education Credit on page 2 of your tax return, because you did not claim a dependent exemption for the student(s) on Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits). Form 1040
759	We adjusted your tax return because you reported income or withholding from different tax years on your return. We processed your tax return with only the income earned and the tax withheld in the year of the tax return. Form 1040/A/EZ

760	We did not allow some or all of your claim for Earned Income Credit. You did not provide support for the statutory wages you reported and we did not consider those wages in figuring the credit. Form 1040/A
761	We didn't allow the amount claimed on line 24 of your tax return because Form 2106 or 2106-EZ, Employee Business Expenses was incomplete or not attached. Form 1040
763	We changed the amount claimed as Medical and Dental Expenses on Schedule A, Itemized Deductions. You used the wrong percentage rate to compute your Medical and Dental Expenses on your tax return. Form 1040
764	We changed the amount reported as Additional Medicare Tax, Form 8959 on page 2 of your tax return. There was an error computing Part I, Line 7, Form 8959, Additional Medicare Tax. Form 1040
765	We changed the amount reported as Additional Medicare Tax, Form 8959 on page 2 of your tax return. There was an error computing Part II, Line 13, Form 8959, Additional Medicare Tax. Form 1040
766	We changed the amount reported as Additional Medicare Tax, Form 8959 on page 2 of your tax return. There was an error computing Part III, line 17, Form 8959, Additional Medicare Tax. Form 1040
767	We changed the amount you reported as Additional Medicare Tax Withholding on page 2 of your tax return. There was an error computing Part V, Line 24, on Form 8959, additional Medicare Tax Withholding. Form 1040
768	We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing your Total Investment Income on Form 8960, Net Investment Income Tax- Individuals, Estates, and Trusts. Form 1040
769	We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing your total deductions and modifications on Form 8960, Net Investment Income Tax- Individuals, Estates, and Trusts. Form 1040
770	We changed the amount reported as Net investment Tax, Form 8960 on page 2 of your tax return. There was an error in computing Part III, Line 16, Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. Form 1040
771	We changed the amount reported as Net investment Tax, Form 8960 on page 2 of your tax return. There was an error computing Part III, Line 17, Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. Form 1040
776	We changed the amount of your Form 8960, Nest Investment Income Tax- Individuals, Estates, and Trusts. There was an error transferring the amount from Form 8960 to page 2 of your Form 1040
777	We changed the amount of your Form 8959, Additional Medicare Tax. There was an error transferring the amount from Form 8959 to page 2 of your Form 1040.
781	We changed the amount of total statutory credits on page 2 of your tax return because there an error in the: <ul style="list-style-type: none"> <li>• Computation of the credit, and/or</li> <li>• Transfer of the amount to page 2 of your tax return. Form 1040/A</li> </ul>
782	We changed the amount of First-Time Homebuyer Credit Repayment included in total tax on page 2 of your tax return. According to our records , you do not owe a repayment credit. Form 1040
783	We did not allow your Earned Income Credit on page 2 of your tax return. We could not verify you or your spouse's age and we could not determine the eligibility of any child claimed for the credit. Form 1040/A
784	We changed the monthly contribution amount on Form 8962, Premium Tax Credit, because you incorrectly calculated it in Part 1 - Annual and Monthly Contributions. Form 1040

785	We changed the monthly contribution amount on Form 8962, Premium Tax Credit, because you incorrectly calculated the contribution amount for yourself and/or spouse in Part 5 - Alternative Calculation for Marriage. Form 1040
786	We changed the Total Premium Tax Credit amount on Form 8962, Premium Tax Credit, because you incorrectly calculated either the annual or monthly section of Part 2, Premium Tax Credit Claim and Reconciliation of Advance Credit. (Column E) Form 1040
787	We changed the Advance Premium Tax Credit amount on Form 8962, Premium Tax, because you incorrectly calculated it in either the annual or monthly section of Part 2, Premium Tax Credit Claim and Reconciliation of Advance Credit. (Column F) Form 1040
788	We changed the amount you claimed as Net Premium Tax Credit on page 2 of your tax return because there was an error on Form 8962, Premium Tax Credit. There error was in the: <ul style="list-style-type: none"> <li>• computation of Part 2 - Premium Tax Credit Claim and Reconciliation of Advance, and/or</li> <li>• transfer of that amount to page 2 on your tax return. Form 1040/A</li> </ul>
789	We changed the amount of Advance Premium Tax Credit Repayment you claimed on page 2 of your tax return because there was an error on Form 8962, Premium Tax Credit. The error was in the: <ul style="list-style-type: none"> <li>• computation of Part 3, Repayment of Excess Advance Payment, and/or</li> <li>• transfer of that amount to page 2 on your tax return. Form 1040/A</li> </ul>
790	We didn't allow the amount you claimed as Net Premium Credit on your tax return. You're not eligible to claim the credit because your filing status is married filing separately. Form 1040
791	We didn't allow the amount you claimed as Total Premium Tax Credit on Line 24 of your Form 8962. You're not eligible to claim the credit because your household income is greater than 400 percent of the federal poverty line. Form 1040/A
792	We didn't allow the amount you claimed as Total Premium Tax Credit on Line 24 of your Form 8962. You're not eligible to claim the credit because you didn't claim any exemptions on your return. Form 1040/A
793	We didn't allow your use of the Alternative Calculation for Marriage from Part 5, Form 8962, Premium Tax Credit. You're not eligible to use the alternative calculation for marriage because either: <ul style="list-style-type: none"> <li>• you didn't file your tax return as married filing jointly, or</li> <li>• you didn't receive any advance credit payments during your pre- marriage months.</li> </ul> We computed your Form 8962 without the alternative calculation for marriage. Form 1040
794	We didn't allow the amount you claimed as Premium Tax Credit on page 2 of your return. Form 8962, Net Premium Tax Credit, was incomplete or not attached to your tax return. Form 1040/A
800	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. You're not eligible to claim the credit because you stated that you did not participate in a SHOP Exchange. You must offer a qualified health plan to your employees through a SHOP Exchange to claim the credit. Form 1040
801	We didn't allow the amount claimed as a write-in on page 1 of your tax return. The write-in is not an allowable adjustment to income. Form 1040/A
802	We did not allow all or part of the Refundable Education Credit on page 2 of your tax return, because you did not claim a dependent exemption for the student(s) on Form 8863. Form 8863
803	We didn't allow the amount of Additional Child Tax Credit claimed on your tax return. Information on your return indicates that you do not qualify for this credit. Form 1040/A



804	Negative deductions may not be claimed on Schedule A. We have deleted negative entry from Schedule A and added it to the income section of your return. The remainder of your return was adjusted accordingly. Form 1040
805	We did not allow the amount claimed as a deduction for educator expenses reported on page 1 of your tax return. The deduction is not allowed when you can be claimed as a dependent on another person's tax return. Form 1040/A
806	We did not allow the Child Tax Credit or Additional Child Tax Credit for any dependent who did not meet the substantial presence test. We adjusted your return accordingly. (Form 1040/A)
807	We did not allow all the credit(s) you claimed on page 2 of your tax return. The amount you entered is not an allowable credit. We have adjusted your tax return accordingly. (Form 1040)
808	We didn't allow the amount you claimed as earned income credit on page 2 of your tax return. You, your spouse, or one or more of dependents claimed for the credit did not have an assigned taxpayer identification number by the due date of the tax return. (Form 1040/A/EZ)
809	We didn't allow the amount you claimed as Education Credits on page 2 of your tax return from Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits). You, your spouse or one or more of your dependents claimed by the credit did not have an assigned taxpayer identification number by the due date of the tax return. (Form, 1040/A)
810	We didn't allow the amount you claimed for the child tax credit of additional child tax credit on page 2 of your tax return. You, your spouse, or one of more of Your dependents claimed for the credit did not have a taxpayer identification number assigned by the due date of the tax return. (Form 1040/A)
813	We reduced the shared responsibility payment (SRP) you reported on your tax return down to the maximum SRP amount imposed under the law. The instructions in this notice under "What you need to do immediately" do not apply to the SRP. Instead, refer to the instructions for Form 8965, Health Coverage Exemptions, to compute the SRP based on the information you have available. If your computation is less than the amount assessed, you can file Form 1040X, Amended U.S. Individual Tax Return, to change the amount. You must submit any amended return within 3 years from the date you filed the tax return. (Form 1040/A/EZ)
814	We disallowed the amount claimed as earned income credit on your tax return. Our records indicate that we've banned you from claiming earned income credit for two tax years. (Form 1040/A)
815	We disallowed the amount claimed as earned income credit on your tax return. Our records indicate that we've banned from claiming earned income credit for this tax year. (Form 1040/A)
816	We disallowed the amount claimed as earned income credit on your tax return. Our records indicate that we've banned you from claiming earned income credit for ten years. (Form 1040/A)
817	The individual identification number (ITIN) for you and/or spouse has expired. As a result, we disallowed certain credits on your return claimed for one or more of you dependents. This change may affect your taxable income, tax, or any of the following credits: <ul style="list-style-type: none"> <li>• Education credits</li> <li>• Child tax credit</li> <li>• Additional child tax credit</li> </ul> (Form1040/A)

818	<p>You or your spouse's social security number (SSN) or individual taxpayer identification (ITIN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed certain credits on your return claimed for one or more of your dependents. This change may affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>• Education credits</li> <li>• Child tax credit</li> <li>• Additional child tax credit (Form 1040/A)</li> </ul>
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**Form 2555 / 2555EZ / 1040NR / 1040SS / 1040PR / Dual Status / International Form 1040**

TPNC	Explanation
300	We can't allow your foreign earned income exclusion or income deduction, housing exclusion, or housing deduction. The required Form 2555 was either incomplete or not attached. We have changed your tax return accordingly. (Form 1040)
302	We changed the amount of tax shown on your return. If you claimed the foreign earned income exclusion, housing exclusion or housing deduction on Form 2555/Form 2555-EZ, you must figure your tax using the Foreign Earned Income Tax Worksheet found in the Form 1040 instructions. It appears your tax was not computed using this worksheet or was computed incorrectly. (Form 1040)
303	You figured your foreign earned income exclusion, housing exclusion, or housing deduction incorrectly on Form 2555. Our records indicate that you incorrectly computed your net foreign earned income. We have changed your tax return accordingly. (Form 1040)
304	You can't exclude more than the allowable amount of foreign earned income on Form 2555/Form 2555-EZ. We have changed your tax return accordingly. (Form 1040)
305	You figured the amount on Form 2555/2555-EZ incorrectly. We have changed your tax return accordingly. (Form 1040)
306	We didn't allow the amount you claimed for Additional Child Tax Credit on your Form 1040. You're not eligible to claim the credit because you excluded foreign earned income with Form 2555 or Form 2555-EZ.
307	We cannot allow the amount claimed for the Credit for the Elderly and Disabled from Schedule R. Nonresident aliens are not eligible for this credit. We have adjusted your return accordingly. (Form 1040NR)
308	You transferred your foreign earned income exclusion, housing exclusion or housing deduction incorrectly from Form 2555/Form 2555-EZ to your Form 1040, page. 1. We have changed your tax return accordingly. (Form 1040)
309	Your foreign Earned Income Exclusion, Form 2555/Form 2555-EZ was disallowed because you did not meet the Tax Home Test and either the Bona Fide resident or Physical Presence Test. We have changed your tax return accordingly. (Form 1040)
310	We cannot allow your exclusion of foreign earned income because you are resident of a United States Possession or Territory. We have changed your tax return accordingly. (Form 1040NR)
311	We transferred the information from the tax form you filed and processed it as a Form 1040NR because certain items reported on your tax return require you to file a Form 1040NR. You do not need to send us another return to correct this error. The following paragraph(s) will explain any additional change(s) we made. (Form 1040NR)
312	You cannot compute foreign tax credit on income that is excluded on Form 2555/Form 2555-EZ. We have changed your tax return accordingly. (Form 1040)
313	We didn't allow the amount claimed as Foreign Tax Credit on page 2 of your tax return. Form 1116, Foreign Tax Credit, was incomplete or not attached to your tax return. (Form 1040NR)
314	We have disallowed your foreign earned income exclusion, housing exclusion, and/or housing deduction claimed on your tax return. Travel to Cuba is restricted. You cannot use the time spent in Cuba or any income earned in these countries to qualify for the foreign earned income exclusion. (Form 1040)
315	We didn't allow your personal exemption on your tax return because your individual taxpayer identification number (ITIN) has expired. Each exemption on your tax return must have an active ITIN or other valid taxpayer identification number (TIN). (Form 1040NR and Form 1040NR-EZ)

TPNC	Explanation
316	We didn't allow your spouse's personal exemption on your tax return because your spouse's individual taxpayer identification number (ITIN) has expired. Each exemption on your tax return must have a valid ITIN or other valid taxpayer identification number (TIN). (Form 1040NR)
317	Each exemption on your tax return must have an active individual taxpayer identification number (ITIN) or other valid taxpayer identification number (TIN). One or more of your dependents has an inactive ITIN. As a result, we didn't allow those exemptions on your tax return. This change may affect your taxable income, tax, or any of the following credits: Credit for child and dependent care expenses Child tax credit Additional child tax credit (Form 1040NR)
318	Your Individual Taxpayer Identification Number (ITIN) has expired. As a result, we disallowed certain credits on your return claimed for one or more of your dependents. This change may affect your taxable income, tax, or any of the following credits: Credit for child and dependent care expenses Child tax credit Additional child tax credit (Form 1040NR)
319	The Individual Taxpayer Identification Number (ITIN) for you and/or your spouse has expired. As a result, we disallowed the amount you claimed as additional child tax credit on your return. (Form 1040-PR)
320	The Individual Taxpayer Identification Number (ITIN) for you and/or your spouse has expired. As a result, we disallowed the amount you claimed as additional child tax credit on your tax return. (Form 1040-SS)
321	Dual-status taxpayers cannot file a joint return. Based on the information on your return, you are making an election to be taxed as a resident alien for the entire tax year. We have changed your tax return accordingly. (Form 1040)
324	As dual-status taxpayer, you aren't entitled to the standard deduction. We have changed your tax return accordingly. (Form 1040 and Form 1040NR)
325	You did not combine the income from your Dual Statement to your dual-status return correctly. We have adjusted your return accordingly.
326	You transferred your tax due on income not effectively connected to a United States trade or business incorrectly from your Form 1040NR, page 4, to your Form 1040NR, page 2. We have changed your tax return accordingly. (Form 1040NR)
328	We didn't receive your answer to our request for the dates you were in the United States therefore, we changed your Dual-status return using only Form 1040NR. We have changed your tax return accordingly. (Form 1040NR)
329	We changed the amount of total tax on page 1 of your tax return because there was an addition error. (Form 1040-SS)
330	We changed the amount of self-employment tax on page 1 of your tax return because there was an error on Self-Employment Tax. The error was in the: Computation of the self-employment tax and/or Transfer of that amount to page 1 of your tax return. (Form 1040NR)
331	We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on page 1 of your tax return due to a computation error. (Form 1040-SS)
332	We didn't allow the amount claimed as additional child tax credit because Form(s) 499R-2, W-2PR or other supporting documents were not attached to your tax return. (Form 1040-SS)
333	We changed the amount claimed as alternative motor vehicle credit on line 51 of your Form 1040NR because there was an error on Form 8910.
334	We changed the amount claimed as alternative motor vehicle credit on Form 3800. You figured the credit in error or transferred in in error from Form 8910.
335	We changed the amount claimed as qualified plug-in electric drive motor vehicle credit on line 51 of your Form 1040NR because there was an error on Form 8936.
336	We changed the amount claimed as qualified plug-in electric drive motor vehicle credit on Form 3800. You figured the credit in error or transferred in in error from Form 8936.
337	We changed the amount claimed as qualified electric vehicle credit on line 51 of your Form 1040NR because there was an error on Form 8834.
338	We changed the amount claimed as qualified electric vehicle credit on Form 3800. You figured the credit in error or transferred in in error from Form 8834.

TPNC	Explanation
339	We didn't allow part or all of your additional child tax credit on page 1 of your tax return. One or more of your children exceeds the age limitation. (Form 1040-SS)
341	Your credit on Form 8689, "Allocation of Individual Income Tax to the U.S. Virgin Islands" can't be more than the tax due on your Form 1040. We changed your return accordingly. (Form 1040)
343	We can't allow your earned income credit because you excluded income under Section 931, Section 933, or Form 4563 or you did not maintain a home in the United States for 6 months or more. We have changed your tax return accordingly. (Form 1040)
345	We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on your tax return because Form(s) W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR was not attached to your tax return. (Form 1040-SS)
346	We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section. (Form 1040-SS)
348	<p>According to our records an installment payment is due for the First-Time Homebuyer Credit received with your 2008 tax return. You did not report the payment and did not include it in your total tax. We have calculated the required payment and added it to page 2 of your tax return.(Form 1040NR, Form 1040NR-EZ, Form 1040-SS)</p> <p>Según nuestros registros, se debe un plazo de reintegro por el Crédito por la Compra de la Primera Vivienda que recibió usted al presentar su declaración de impuestos para el año 2008. Este plazo de reintegro se debió de haber añadido como un aumento al impuesto en el Formulario 1040, la declaración personal de impuestos federales. Nosotros hemos calculado el plazo de reintegro adeudado y ajustamos su impuesto total en la línea 6 de su Formulario 1040-PR. (Form 1040-PR)</p>
349	<p>We changed your installment payment of the First-Time Homebuyer Credit on page 2 of your tax return</p> <p>You made an error in the computation of the payment on Form 5405, and/or</p> <p>You transferred the payment incorrectly from Form 5405 to Form 1040NR and/or</p> <p>You reported a disposition or change in the use of your main home that indicates you are not required to repay the credit, and/or</p> <p>You are not required to repay the credit according to our records, and/or</p> <p>A repayment of the credit is not required from a taxpayer who died in the year of the tax return (Form 1040NR)</p>
352	We changed the amount reported as Additional Medicare Tax, Form 8959 on page 2 of your tax return. There was an error computing Part I, line 7, Form 8959, Additional Medicare Tax. (Form 1040NR/SS/PR)
353	We changed the amount reported as Additional Medicare Tax, Form 8959 on page 2 of your tax return. There was an error computing Part II, line 13 Form 8959, Additional Medicare Tax. (Form 1040NR/SS/PR)
354	We changed the amount reported as Additional Medicare Tax, Form 8959 on page 2 of your tax return. There was an error computing Part III, line 17 Form 8959, Additional Medicare Tax. (Form 1040NR/SS/PR)
355	We changed the amount reported as Additional Medicare Tax, Form 8959 on your tax return. There was an error computing Part V, line 24 Form 8959, Additional Medicare Tax. (Form 1040NR/PR/SS)
356	<p>We changed the amount of tax reported on your tax return. There was an error in the transfer of the amount from line 18 of your Form 8959, Additional Medicare Tax, to your appropriate line on your tax return.(Form 1040NR/SS/PR)</p> <p>PR verbiage - Cambiamos la cantidad de la contribución en la línea 5 de su Formulario 1040-PR. Hubo un error al trasferir la cantidad de la línea 18 de su Formulario 8959, Additional Medicare Tax (Contribución adicional al Medicare) a la línea 5 de su Formulario 1040-PR.</p>
357	<p>We changed the amount of your Form 8959, Additional Medicare Tax. There was an error transferring the Additional Medicare Tax withheld amount from line 24 of Form 8959 to your tax return.(Form 1040NR/PR/SS)</p> <p>PR verbiage- Hemos cambiado la cantidad de su Formulario 8959, Additional Medicare Tax (Contribución Adicional al Medicare), en inglés. Hubo un error al transferir la cantidad de la línea 24 del Formulario 8959 a la línea 11 del Formulario 1040-PR.</p>

TPNC	Explanation
359	<p>We changed the amount of total tax on line 6 of your Form 1040-PR. Corregimos la cantidad total de la contribución en la Línea 6 de su Forma 1040-PR, porque sumando la Línea 3 hasta la 5 hubo un error. (1040-PR)</p> <p>We changed the amount of total tax on line 17 of your Form 1040NR-EZ because there was an error adding lines 15 and 16. (1040NR-EZ)</p>
361	<p>We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on page 1 of your tax return due to a computation error. Corregimos la cantidad reclamada de la retención en exceso de la contribución del seguro social o lo dispuesto en la retención del RRTA 1, en la página 1 de su planilla de contribución debido a un error del cómputo. (Form 1040-PR)</p>
362	<p>We didn't allow the amount claimed as additional child tax credit because Form(s) 499R-2, W-2PR or other supporting documents were not attached to your tax return. No le concedimos la cantidad reclamada como crédito tributario adicional por hijo porque el/los Formulario(s) 499R-2/W-2PR u otros comprobantes no fueron incluidos en su planilla de contribución. (Form 1040-PR)</p>
363	<p>We changed the amount you claimed as Premium Tax Credit on page 2 of your tax return because there was an error on Form 8962, Premium Tax Credit. The error was in the: computation of Part 2 - Premium Tax Credit Claim and Reconciliation of Advance, and/or transfer of that amount to page 2 on your tax return. (Form 1040NR)</p>
364	<p>We changed the amount of Advance Premium Tax Credit Repayment you claimed on page 2 of your tax return because there was an error on Form 8962, Premium Tax Credit. The error was in the: computation of Part 3, Repayment of Excess Advance Payment, and/or transfer of that amount to page 2 on your tax return (Form 1040NR)</p>
365	<p>We changed the amount of household employment taxes on line 4 of your Form 1040-PR. There was an error in the computation of federal unemployment tax on Schedule H, Household Employment Taxes. Cambiamos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva. Hubo un error en el cómputo de la contribución federal del seguro por desempleo en el Anexo H-PR, Contribuciones Sobre el Empleo de Empleados Domésticos. (Form 1040-PR)</p>
367	<p>We changed the household employment taxes on line 4 of your Form 1040-PR. The amount of cash wages reported on Schedule H, Household Employment Taxes, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax withheld should be returned to your employee. You may also have to file Form W-2C, Corrected Wage and Tax Statement, to correct the Social Security and Medicare wages you reported. Corregimos las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva. La cantidad de los sueldos de dinero en efectivo reportada en el Anexo H-PR, Contribuciones Sobre el Empleo de Empleados Domésticos, para su empleado no era suficiente para ser considerada sujeta a la contribución para propósitos de la contribución del empleo. Cualquier contribución retenida para el Seguro Social y Medicare debe devolverse a su empleado. Usted también puede que tenga que radicar la Forma W-2C en inglés, "Corrected Wage and Tax Statement" (Corregido el Sueldo y el Informe Contributivo), para corregir el Seguro Social y Medicare que usted reportó. (Form 1040-PR)</p>
368	<p>We changed the amount of household employment taxes on line 4 of your Form 1040-PR because there was an error on Schedule H, Household Employment Taxes. The error was in the: Computation of the total tax on Schedule H and/or Transfer of that amount to line 4 of your Form 1040-PR. Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en su planilla contributiva, porque hubo un error en el Anexo H-PR, Contribuciones Sobre el Empleo de Empleados Domésticos. El error estaba en: El cómputo del total de la contribución en el Anexo H-PR y/o</p>
369	<p>We didn't allow part or all of your additional child tax credit on page 1 of your tax return. One or more of your children exceeds the age limitation. No le concedimos parte o todo su crédito tributario adicional por hijos en la página 1 de su planilla de contribución. Uno o más de sus hijos excede la limitación de la edad. (Form 1040-PR)</p>
370	<p>We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing your Total Investment Income on Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. (Form 1040NR)</p>

TPNC	Explanation
371	We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing your total deductions and modifications on Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. (Form 1040NR)
372	We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing Part III, line 16 Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts. (Form 1040NR)
373	We changed the amount reported as Net Investment Tax, Form 8960 on page 2 of your tax return. There was an error computing Part III, line 17 Form 8960, Net Investment Income Tax-Individuals, Estates, and Trusts.(Form 1040NR)
374	We changed the refund or amount you owe based on the information you provided in response to our previous correspondence. Corregimos su contribución basado en la información que usted proveyó en la contestación a nuestra correspondencia anterior. (Form 1040-PR)
375	We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on your tax return because Form(s) W-2 was not attached to your tax return. No le concedimos la cantidad reclamada de la retención del exceso de la contribución del seguro social ó lo dispuesto en la retención del RRTA 1 en la Línea 7 de su Forma 1040-PR, porque la/las Formulario(s) 499R-2/W-2PR no fueron incluidas a su planilla contributiva. (Form 1040-PR)
376	We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section on your tax return. Corregimos la cantidad reclamada como pagos totales en su planilla contributiva porque hubo un error en la sección de la suma de los pagos. (Form 1040-PR)
377	Information provided to the IRS indicates that you are not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either your state workforce agency Department of Labor (DOL) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine your potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment assistance (ATAA) recipients may call the DOL at 1-877-US2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242. La información proporcionada al IRS indica que usted no es elegible para reclamar el Crédito Tributario por Cobertura de Seguro de Salud. La elegibilidad se determina a través de su agencia estatal laboral, el Departamento del Trabajo (DOL), ó la Corporación de Beneficios Garantizados de Pensiones (PBGC). Sólo estas organizaciones pueden determinar su potencial de elegibilidad. Para determinar la elegibilidad, la ayuda para los Ajustes Comerciales (TAA) y la Alternativa de Ayuda para los Ajustes Comerciales (ATAA), los beneficiarios pueden llamar al DOL al 1-877-US2JOBS (TTY 1-877-889-5627). Los beneficiarios de PBGC deben llamar al 1-800-400-7242. (Form 1040-PR)
378	We changed the amount of your Form 8960, Net Investment Income Tax, Individuals, Estates and Trusts. There was an error transferring the amount from Form 8960 to page 2 of your Form 1040NR. (Form 1040NR)
381	We changed the amount claimed as health coverage tax credit on page 1 of your tax return because of an error on Form 8885, Health Coverage Tax Credit. The error was in the: Computation of the total credit amount and/or Transfer of that amount to page 1 of your tax return. Cambiamos la cantidad reclamada del Crédito Tributario por Cobertura de Seguro de Salud, en la página 1 de su planilla contributiva porque hubo un error en el Formulario 8885, Crédito Tributario por Cobertura de Seguro de Salud. El error fue en: La computación de la cantidad total del crédito y/o La transferencia de esa cantidad a la página 1 en su planilla contributiva.
382	We didn't allow part or all of the amount claimed as health coverage tax credit on page 1 of your tax return for one of the following reasons: Form 8885 was incomplete or not attached to your tax return, or Information on your return or attachments indicates you are not eligible for the credit, or Substantiation for the amount claimed on line 2, Form 8885, Health Coverage Tax Credit, was not attached to your return. No le concedimos parte ó toda la cantidad reclamada del Crédito Tributario por Cobertura de Segura de Salud, en la página 1 de su planilla contributiva por una de las siguientes razones: El Formulario 8885 estaba incompleto o no la adjuntó a su planilla contributiva, ó La información en su planilla contributiva o los anexos indican que usted no es elegible para el crédito, ó La comprobación para la cantidad reclamada en la Línea 2, Formulario 8885, Crédito Tributario por Cobertura de Segora de Salud, no se adjuntó a su planilla. (Form 1040-PR)

TPNC	Explanation
383	You incorrectly figured your Additional Child Tax Credit. We have adjusted your return accordingly.(Form1040NR and Form 1040-SS)
384	You may not exclude unearned income on Form 2555/Form 2555-EZ. You may be able to reduce your tax by filing an Amended Tax Return with Form 1116. (Form 1040)
385	We changed the total income on Page 1 of your tax return to include the taxable amount of your foreign earned income. Income excluded on Form 2555/Form 2555-EZ must be included on page 1 of Form 1040 before you can exclude the income using Form 2555/Form 2555-EZ. (Form 1040)
386	We did not allow your Form 2555/2555-EZ, Foreign Earned Income because you filed a 1040NR tax return. (Form 1040NR)
388	We changed the monthly contribution amount on Form 8962, Premium Tax Credit, because you incorrectly calculated it in Part 1 - Annual and Monthly Contribution. (Form 1040NR)
389	We changed the monthly contribution amount on Form 8962, Premium Tax Credit, because you incorrectly calculated the contribution amount for yourself and/or spouse in Part 5 - Alternative Calculation for Marriage. (Form 1040NR)
390	We changed the Total Premium Tax Credit amount on Form 8962, Premium Tax Credit, because you incorrectly calculated either the annual or monthly section of Part 2, Premium Tax Credit Claim and Reconciliation of Advance Credit. (Form 1040NR)
391	We changed the Advance Premium Tax Credit amount on Form 8962, Premium Tax Credit, because you incorrectly calculated it in either the annual or monthly section of Part 2, Premium Tax Credit Claim and Reconciliation of Advance Credit. (Form 1040NR)
392	We didn't allow your use of the Alternative Calculation for Marriage from Part 5, Form 8962. (Form 1040NR)
393	Nonresident aliens are exempt from the Individual shared responsibility payment (SRP). We adjusted your return accordingly. Any overpayment will be refunded to you. (Form 1040NR)
394	We didn't allow the amount claimed as Itemized Deductions because page 3 Form 1040NR was incomplete or not attached to your return. (Form 1040NR)
395	We changed the amount claimed as additional child tax credit on your Tax return because there was an error. The error was in the: Computation of the credit on page 2 of your tax return and/or Transfer of that amount to page 1 of your tax return. Le cambiamos la cantidad reclamada del crédito tributario adicional por hijo en su planilla de contribución porque hubo un error. El error fue en: El cómputo del crédito en la página 2 de su planilla contributiva, y/o La transferencia de esa cantidad a la página 1 de su planilla contributiva. (Form 1040-PR)
400	As a nonresident Alien, you are not allowed to take an adjustment to income for Tuition and Fees on Form 1040NR. Your return has been adjusted accordingly. (Form 1040NR)
401	We cannot allow the exemption(s) for your other dependent(s). As a nonresident alien, you are only allowed an exemption for yourself. We have adjusted your return accordingly. (Form 1040NR)
402	We cannot allow the exemption for your other dependent(s). Residents of South Korea or Japan cannot claim an exemption for other than self, spouse or child (children) who lived with them in the United States. We have changed your tax return accordingly. (Form 1040NR)
403	United States bank interest income is not taxable. We have adjusted your return accordingly. (Form 1040NR)
404	Based on the information you reported, it appears that you didn't include capital gains from Form 8288-A. We have adjusted your return accordingly. (Form 1040 and Form 1040NR)
406	We disallowed your treaty exemption claim because you didn't reply to our request for more information. We have changed your tax return accordingly. (Form 1040NR/NR-EZ)
408	We changed the amount claimed as deductions on your tax return. As a resident of India who was a student or business apprentice you may use either the standard deduction or itemized deductions; however, you cannot use both. We used the amount that resulted in a lower taxable income.(Form 1040NR and Form 1040NR-EZ)
409	We can't allow your tax treaty exemption claim. Your claim is not a valid tax treaty claim. We changed your return accordingly. (Form 1040NR/NR-EZ)
410	We changed the amount claimed on your tax return because there was an error in the subtraction of your deductions from your adjusted gross income. (Form 1040NR and Form 1040NR-EZ)

TPNC	Explanation
413	State income tax payments must be claimed as an itemized deduction on line 1 of Schedule A, Itemized Deductions. These payments can't be subtracted on page 1 of the tax return. If you filed a Schedule A, we changed it to include the state income tax payments. If you didn't file a Schedule A, we allowed it as your total itemized deduction on Schedule A because it lowered your taxable income. (Form 1040NR)
415	We cannot allow your scholarship or fellowship exclusion. You didn't attach the required supporting statement. We have adjusted your return accordingly. (Form 1040NR/NR-EZ)
416	The amount of scholarship or fellowship exclusion cannot exceed the amount of scholarship or fellowship received. We have adjusted your return accordingly. (Form 1040NR/NR-EZ)
418	You aren't entitled to the standard deduction when you file Form 1040NR/NR-EZ. We changed your return accordingly. (Form 1040NR/NR-EZ)
419	We can't allow itemized deductions against income that is not effectively connected to a United States trade or business. We have changed your tax return accordingly. (Form 1040NR)
420	You aren't allowed to itemize deductions when you file Form 1040NR-EZ. We have changed your tax return accordingly. (Form 1040NR-EZ)
423	Because your country of residence does not allow you to take exemptions for dependents, we have disallowed your Child Tax Credit and/or Additional Child Tax Credit. (Form 1040NR)
424	We cannot allow the amount you claimed for education credit. Nonresident aliens are not eligible for this credit. We have adjusted your return accordingly. (Form 1040NR)
426	You figured your total tax incorrectly on income not effectively connected with a United States trade or business on Form 1040NR, page 4. We have changed your tax return accordingly. (Form 1040NR)
427	You incorrectly transferred the amount of tax on income not effectively connected with a United States trade or business from Form 1040NR, page 4 to page 2. We have adjusted your return accordingly. (Form 1040NR)
428	You figured your tax using an incorrect tax treaty rate. We have changed your tax return accordingly. (Form 1040NR)
429	You figured your tax incorrectly on Form 1040NR, page 2, using the tax tables. We refigured your tax using the 30 percent (or lower treaty) rate from Form 1040NR, page 4. We have changed your tax return accordingly. (Form 1040NR)
430	We can't allow the amount you reported as tax withheld. You didn't attach Form(s) W-2, 1042-S, 1099 or other supporting documents as required. We have changed your tax return accordingly. (Form 1040NR and Form 1040NR-EZ)
432	We can't allow the amount you reported for Income Tax Withheld at Source. You didn't attach Form 1042-S to verify the amount as required. We have changed your tax return accordingly. (Form 1040NR)
433	We can't allow the amount withheld by a "Partnership Under Section 1446". You didn't attach Form 8805 and/or Form 1042-S to verify the amount withheld as required. We have changed your tax return accordingly. (Form 1040NR)
434	We have no record of the payment shown on Form 8288-A. We have adjusted your return accordingly. (Form 1040 and Form 1040NR)
435	We can't allow the amount you reported as "United States Tax Withheld on Dispositions of United States Real Property Interests". You didn't attach Form(s) 8288-A and/or 1042-S to verify the amount as required. We have changed your tax return accordingly. (Form 1040NR)
436	Our records indicate that the amount of your Form 8288-A credit is less than you claimed. We have adjusted your return accordingly. (Form 1040 and Form 1040NR)
438	We can't allow the foreign Withholding claimed on your return. We have changed your tax return accordingly. (Form 1040 and Form 1040NR)
440	We compared the Social Security Number of the primary taxpayer shown on your tax return with records from the Social Security Administration. According to these records, the Social Security Number belongs to a deceased person. You may wish to contact the Social Security Administration if this information is incorrect. This change may affect your taxable income, tax, credits or payments. (Form 1040)
441	We cannot allow your Form 8805 or Form 1042-S credit because the social security number shown on your Form 1040NR and the credit document do not match. We have adjusted your return accordingly. (Form 1040NR)
442	You did not reply to our request for a copy of your green card and signed declaration. We have adjusted your return accordingly. (Form 1040)



TPNC	Explanation
443	You are not entitled to a refund of tax withheld on United States social security benefits as shown on your Form 1040NR. As a nonresident alien, 85 percent of your social security benefits are taxed at 30 percent. We have adjusted your return accordingly. (Form 1040NR)
445	You added your state and local income taxes incorrectly. We have adjusted your return accordingly. (Form 1040NR)
447	Your tax rate for gambling winnings paid to nonresident aliens is 30 percent. We have changed your tax return accordingly. (Form 1040NR)
448	Gambling winnings are exempt from tax due to a United States tax treaty with your country of residence. We have changed your tax return accordingly. (Form 1040NR)
449	We changed the amount of taxable income on line 41 of your Form 1040NR because the exemption amount on line 40 was subtracted incorrectly from line 39. (Form 1040NR)
450	We changed the amount of taxable income on your Form 1040NR-EZ because the exemption amount was subtracted incorrectly. (Form 1040NR-EZ)
451	We allowed your personal exemption amount on page 1 of your tax return and changed your tax. You indicated that you were claimed on another person's tax return or failed to claim the amount for your personal exemption. You can't be claimed on another person's return if you file Form 1040NR-EZ. (Form 1040NR-EZ)
452	Your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed certain credits on your return claimed for one or more of your dependents. This change may affect your taxable income, tax, or any of the following credits: Child tax credit Additional child tax credit (Form 1040NR)
453	Your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed the amount you claimed as additional child tax credit on your return. (Form 1040-PR)
454	Your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. As a result, we disallowed the amount you claimed as additional child tax credit on your return. (Form 1040-SS)
456	We did not allow your tax treaty exemption. The maximum amount of time allowed for the treaty article you provided has expired. (Form 1040NR/NR-EZ)
457	We changed your total exemption amount because there was an error in the computation of your total exemption amount. We have adjusted your return accordingly. (Form 1040NR/NR-EZ)
458	You did not claim the exemption amount for yourself. We allowed your personal exemption on your return. (Form 1040NR/NR-EZ)
464	We didn't allow some or all of the amount you claimed as additional child tax credit on line 9 of your Form 1040-SS because the individual taxpayer identification number (ITIN) for one or more the qualifying persons has expired. (Form 1040-SS) No permitimos parte o toda la cantidad que usted reclamó como crédito tributario adicional por hijos, en la línea 9 de su Formulario 1040-PR, porque el número de identificación del contribuyente individual (ITIN) de una o más personas calificadas ha vencido. (Form 1040-PR)
465	We did not allow part or all of the Child Tax Credit and/or Additional Child Tax Credit on page 2 of your tax return because your dependent(s) with an Individual Taxpayer Identification Number (ITIN) did not meet the substantial presence test in Part I of your Schedule 8812, Child Tax Credit (Form 1040NR)
466	We changed the amount claimed as Child Tax Credit and/or Additional Child Tax Credit on page 2 of your tax return because there was an error on Schedule 8812, Child Tax Credit. The error was in the : Computation of the credit on Schedule 8812 and/or Transfer of that amount to page 2 of your Form 1040NR and/or Schedule 8812 was missing or incomplete. (Form 1040NR)
467	We didn't allow some or all of the amount you claimed as credit for child and dependent care expenses on line 47 of your Form 1040NR because the individual taxpayer identification number (ITIN) for one or more of the qualifying persons has expired. (Form 1040NR)

TPNC	Explanation
471	You didn't multiply your self-employment earnings by .9235, as shown on Form 1040-SS. We changed your self-employment tax accordingly.(Form 1040-SS)
472	You don't owe self-employment tax when your net earnings from self-employment are less than \$434, as shown on Form 1040-SS. We changed your self-employment tax accordingly. (Form 1040-SS)
473	You figured or transferred your social security self-employment tax incorrectly on Form 1040-SS. (Form 1040-SS)
474	You figured your refund or the amount you owe incorrectly on Form 1040-SS. (Form 1040-SS)
475	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing. (Form 1040-SS)
476	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's name and/or TIN were invalid. (Form 1040-SS)
477	We can't allow the additional child tax credit you claimed. You must have three or more qualifying children to claim the credit. We have adjusted your return accordingly.(Form 1040-SS)
478	You did not reply to our request for an explanation for the entry on line 11 of Form 1040NR-EZ. We have adjusted your return accordingly. (Form 1040NR-EZ)
479	Itemized deductions for line 11 should only include state and local income taxes paid. We have adjusted your return accordingly. (Form 1040NR-EZ)
480	We changed the amount claimed as total itemized deductions on page 2 of your Form 1040NR because there was an error on Schedule A, Itemized Deductions. The error was in the Computation of total itemized deductions on Schedule A and/or Transfer of that amount to page 2 of your Form 1040NR (Form 1040NR)
481	We didn't allow the amount you claimed as Premium Tax Credit on line 65 of your Form 1040NR. You're not eligible to claim the credit because your filing status is married filing separately.
482	We didn't allow the amount you claimed as Premium Tax Credit on your tax return. You're not eligible to claim the credit because your household income is greater than 400 percent of the federal poverty level. (Form 1040NR)
483	We didn't allow the amount you claimed as Premium Tax Credit on your tax return. You're not eligible to claim the credit because you didn't claim any exemptions on your return. (Form 1040NR)
484	We didn't allow the amount you claimed as Premium Tax Credit on page 2 of your tax return. Form 8962, Premium Tax Credit, was not attached to your tax return. (Form 1040NR)
485	You don't qualify to use the optional on Form 1040-PR. We changed your self-employment tax accordingly. Usted no califica para usar el método opcional en la Forma 1040-PR. Por lo tanto, le cambiamos su contribucion sobre el trabajo por cuenta propia. (Form 1040-PR)
486	You didn't multiply your self-employment earnings by .9235, as shown on Form 1040-PR. We changed your self-employment tax accordingly. Usted no multiplicó sus ganancias del trabajo por cuenta propia por .9235, como esta mostrado en la Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.
487	You don't owe self-employment tax when your net earnings from self-employment are less than \$434, as shown on Form 1040-PR. We changed your self-employment tax accordingly. Usted no debe contribución sobre el trabajo por cuenta propia cuando sus ganancias netas del trabajo por cuenta propia son menores de \$434, como esta mostrado en la Form 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia. (Form 1040-PR)
488	You figured your social security self-employment tax incorrectly on Form 1040-PR. We changed your self-employment tax accordingly. Usted calculo su segure social incorrectament en su planilla (Forma) 1040-PR. Por lo tanto, nosotros le cambiamos su contribucion sobre el trabejo for cuenta propia. (Form 1040-PR)
489	You figured your refund or the amount you owe incorrectly on Form 1040-PR. Usted calculó incorrectamente su reintegro o la cantidad que usted adeuda en el Formulario 1040-PR. (Form 1040-PR)
490	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing. Su Crédito Tributario Adicional por Hijos fue reducido o no fue permitido porque faltaba el TIN de su hijo(a) dependiente. (Form 1040-PR)

TPNC	Explanation
491	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's name and/or TIN were invalid. Su Crédito de Impuesto por Hijo(a) Adicional fue reducido o no fue permitido porque el TIN de su hijo(a) dependiente era inválido. (Form 1040-PR)
492	We can't allow the additional child tax credit you claimed. You must have three or more qualifying children to claim the credit. We have adjusted your return accordingly. No podemos permitirle el crédito tributario adicional por hijos que usted reclamó. Usted debe tener tres o más hijos calificados para poder reclamar el crédito. Por lo tanto, le hemos ajustado su planilla de contribución. (Form 1040-PR)
493	We reduced or disallowed your additional child tax credit because one or more of the children listed was born after the current tax period. Therefore he/she is not eligible for this credit. We have adjusted your return accordingly. Nosotros redujimos o le desaprobamos su crédito tributario adicional por hijos, porque uno o más de sus hijos que usted mencionó nació nacieron después del período contributivo actual. Por eso, él o ella no son elegibles para este crédito. Por lo tanto, le hemos ajustado su planilla de contribución. (Form 1040-PR)
494	We disallowed part of the tax treaty exemption on your return because you claimed more than the maximum amount. We have adjusted your return accordingly. (Form 1040NR)
495	We didn't allow the amount you claimed as child tax credit or additional child tax credit on your tax return because you or one or more of your dependents claimed for the credit did not have a taxpayer identification number assigned by the due date of the tax return. (Form 1040NR)

## (2) BMF Math Error Notice Codes

The following Math Error message will be printed if it is determined that the math error is invalid. This math error is applicable to all BMF CPs.

Input Code	Computer Prints
INV*	We identified an error while processing your tax form. Please call the number on the front of this notice to discuss your account with a representative. We apologize for the inconvenience.

**Note:** Some math errors have multiple explanations; in this case, the form is listed so that the correct math error literals can be referenced. To determine the correct print, the doc code in the record is analyzed.

### Forms 11, 11C, 730, 2290, 709, 706, 706NA, 706GS(D), 706GS(T)

ME Code	Form	DLS	Computer Prints
01		0001	We found the computation of tax was not correct.
02		0002	The tax rate was not used correctly.
03		0003	The vehicles reported on a return for a later tax period were also taxable for the above tax period.
04	2290	0004	You don't qualify for paying in installments because the installment paid with your return was insufficient or the return was not filed by the due date.
05		0005	The tax amounts shown by category did not equal the total tax due.
06		0006	Only the additional vehicles acquired after the beginning of the fiscal year are to be reported on supplemental returns.
07	730	0007	We found the amount of wagers and laid-off wagers were not added correctly.
08		0008	The credit cannot be allowed because a statement was not furnished as required by the instructions on Form 730.
09		0009	We found an error when your credits were subtracted from your tax.

Any line marked with # is for official use only

ME Code	Form	DLS	Computer Prints
10	709	0010	We found an error in the computation of your taxable gifts for the current period.
11	709	0011	We found an error in the computation of your total taxable gifts on Page 1, Part 2, Line 3.
12	709	0012	We found an error in the computation of tax on Page 1, Part 2, Line 4, <i>Tax computed on the amount on line 3.</i>
13	709	0013	We found an error in the computation of tax on Page 1, Part 2, Line 5, <i>Tax computed on the amount on line 2.</i>
14	2290	0014	We found an error in the computation of your total tax minus your credits on Part 1, Line 6. To receive any remaining credit or refund, you may use Form 8849, Claim for Refund of Excise Taxes.
20	706 706NA	0020 0920	We found an error on Schedule A - Real Estate . We found an error on Schedule A - Gross Estate in the U.S.
21	706 706NA	0021 0921	We found an error on Schedule B - Stocks and Bonds. We found an error on Schedule B - Taxable Estate.
22	706 706NA	0022 0922	We found an error on Schedule C - Mortgages, Notes, and Cash. We found an error on Schedule B - Line 2, <i>Gross estate outside the U.S.</i>
23	706 706NA	0023 0923	We found an error on Schedule D - Insurance on the Decedent's Life. We found an error on Page 2, Part III, Schedule B - Line 3 - <i>Entire Gross estate wherever located.</i>
24	706 706NA	0024	We found an error on Schedule E — Jointly Owned Property.
25	706	0025	We found an error on Schedule F — Other Miscellaneous Property not Reportable Under Any Other Schedule.
26	706 706NA	0026	We found an error on Schedule G — Transfer During Decedent's Life
27	706 706NA	0027	We found an error on Schedule H — Powers of Appointment
28	706	0028	We found an error on Schedule I — Annuities
29	706 706NA	0029 0924	We found an error on Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims. We found an error on Page 2, Part III, Schedule B, Line 4 — <i>Funeral expenses, administration expenses, decedent's debts, mortgages and liens and losses during administration.</i>
30	706 706NA	0030 0925	We found an error on Schedule K — Debts of Decedent and Mortgages and Liens. We found an error on Page 2, Part III, Schedule B, Line 5 — <i>Deductions for expenses, claims, etc.</i>
31	706	0031	We found an error on Schedule L — Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims.
32	706 706NA	0032	We found an error on Schedule M — Bequests, etc., to Surviving Spouse (Marital Deduction).
33	706 706NA	0033	We found an error on Schedule O — Charitable, Public, and Similar Gifts and Bequests (Charitable Deduction).
34	706 706NA	0034 0926	We found an error on Schedule P — Credits for Foreign Death Taxes. We found an error on Page 2, Part III, Schedule B, Line 7 - <i>Total deductions.</i>
35	706 706NA	0035	We found an error on Schedule Q — Credit for Tax on Prior Transfers.
36	706 706NA	0036 0927	We found an error in the computation of Net estate tax. We found an error in the computation of Net estate tax on Page 1, Part II, Line 14.
37	706 706NA	0037 0928	We found an error in the computation of the Credit for state death taxes. We found an error in the computation of the Credit for state death taxes on Page 1, Part II, Line 9.
38	706 706NA	0038 0929	We found an error in the computation of Tentative tax. We found an error in the computation of tentative tax on Page 1, Part

ME Code	Form	DLS	Computer Prints
			II, line 4, Tentative tax on the amount on line 3.
39	706 706NA	0039 0930	We found an error when the credit amounts were added on Page 1, Part 2. We found an error in the addition of the credit amounts on Page 1, Part II, Line 13.
40	706 706NA 709	0040	We found an error in the computation of the balance due.
41	706 709  706NA	0041   0931	We found an error in the computation of the Unified Credit amount. The unified credit amount you reported was E1 — Unified Credit per Taxpayer. The amount we recomputed is E2 — Unified Credit per Computer. We found an error on page 1, Part II, Line 7, in the computation of Unified Credit.
42	709	0042	We found an error in the computation of the marital deduction on Schedule A.
44	706NA	0044	We found an error in the computation of tentative tax on Page 1, Part II, Line 5, Tentative tax on the amount on line 2.
47	706 706NA	0047	We found an error on Schedule R in the computation of Total Generation-Skipping Transfer Tax.
48	709	0048	We found an error in the generation-skipping transfer tax computation.
50	706 706NA	0050	We found an error on Schedule R-1— Generation-Skipping Transfer Tax.
52	706 706NA	0052 0932	We found an error on Page 2, Part III, Schedule B, Line 8, and/or Page 1, Part II, Line 1, Taxable Estate.
54	706 709 706NA	0054  0939	We found an error in the computation of the balance due or overpayment amount.  We found an error in computing Page 1, Part II, Line 20, Balance Due.
55	706GS (D)	0055	We found an error in the computation of the taxable amount on Line 5.
56	706GS (D) 706NA	0056  0933	We found an error in the computation of gross GST tax on Line 7.  We found an error in the computation on Page 1, Part II, Line 2, Total taxable gifts.
57	706GS (D)	0057	We found an error in the computation of the allowable credit on Line 10.
58	706NA	0058	We found an error in the computation of the amount on Page 1, Part II, Line 10 - Balance.
60	706NA	0060	We found an error in the computation of the amount on Page 1, Part II, Line 11 - Other credits.
62	706 706NA	0062 0936	We found an error in the computation of the amount on Page 1, Part II, Line 17 - Earlier Payments.
63	706GS (T)	0063	We found an error in the computation of the total net GST tax on Line 10.
64	706 706NA	0064 0937	We found an error in the computation of Line 3, Taxable estate. We found an error in the computation of the amount on Page 1, Part II, Line 18 - U.S. Treasury Bonds redeemed to pay estate tax.
65	706GS (D)	0065	We found an error in the computation of Line 11, Net GST Tax.
66	706GS (D) & (T)	0066	We found an error in the computation of the balance due or the overpayment amount.
67	706NA	0067	We found an error in the computation of the amount on Page 1, Part II, Line 3 - Total.
68	706NA	0068	We found an error in the computation of the amount on Page 1, Part II, Line 19, Total.
69	709	0069	We found an error in the total gift tax computation on Page 1, Part 2,

ME Code	Form	DLS	Computer Prints
			Line 6, Balance.
70	706	0070	We found an error in the computation of the gross estate tax on Line 8.
71	706	0071	We found an error in the computation of the allowable unified credit on Line 11.
72	706	0072	We found an error in the computation of the amount on Page 1, Part 2, Line 12.
73	706NA	0073	We found an error in the computation of the amount on Page 1, Part II, Line 6, Gross estate tax.
74	706NA	0074	We found an error in the computation of the amount on Page 1, Part II, Line 8, Balance.
75	709	0075	We found an error in the computation of Page 1, Part 2, Line 14, Total credits.
76	709	0076	The amount claimed as prepaid tax with the extension of time to file on Page 1, Part 2, Line 18 was incorrect.
79	709	0079	We found an error in the computation of the total deductions amount on Page 3, Part 4, Line 8.
80	709	0080	We found an error in the computation of the amount on Page 3, Part 4, Line 9.
81	709	0081	We found an error in the computation of taxable gifts on Page 3, Part 4, Line 11.
82	706	0082	We found an error in the computation of the amount on Page 1, Part 2, Line 18.
83	706 706GS (D) & (T) 709 706NA	0083  0938	We found an error in the computation of your total tax amount.  We found an error in the computation of your total tax amount.
90		0090	Fill-in narrative. Note: This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

## Form CT-1

ME Code	Form	DLS	Computer Prints
01		0101	We found an error in the computation of the balance due or overpayment amount.
02		0102	We cannot allow the amount (or a portion of the amount) shown as an adjustment because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
05		0105	We found an error in the computation of your Tier I Employer Tax.
06		0106	We found an error in the computation of your Tier I Employee Tax.
07		0107	We found an error in the amount of the total tax based on compensation..
08		0108	We found an error in the computation of your Tier II Employer Tax.
09		0109	We found an error in the computation of the Tier II Employee Tax.
11		0111	We found an error in the computation of your total railroad retirement taxes due.
12		0112	We found an error in the computation of the adjustments to employer and employee railroad retirement taxes.
26		0126	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.
27		0127	We adjusted your tax as shown because we did not receive a reply to our request for additional information.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

## Form 720

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<b>ME Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
01		0201	We found an error in the computation of the balance due or the overpayment amount.
02		0202	We cannot allow the amount (or a portion of the amount) shown for claims from Schedule C because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03		0203	We found an error in the computation of your total tax.
04		0204	We cannot allow part of the amount shown for claims from Schedule C, because claims on Form 720 cannot exceed the tax reported on the return. To receive any remaining credit or refund, you may use Form 8849, Claim for Refund of Excise Taxes, or if applicable, Form 4136, Computation of Credit of Federal Tax on Fuels.
10		0210	We found an error in the amount shown for claims from Schedule C.
24		0224	We found an error in the amount reported as total Federal Tax Deposits for the quarter and/or overpayment from the previous quarter.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

**Form 940, 940EZ**

<b>ME Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
01		0301	We found an error in the computation of the balance due or overpayment amount.
02		0302	We found an error in the computation of your federal unemployment tax.
05		0305	We found payments were incorrectly reported as exempt from federal unemployment tax.
08		0308	We found an error in the computation of the credit reduction amount.
09		0309	We found an error in the subtraction of the exempt payments from the total payments.
10		0310	We adjusted your tax as shown because we didn't receive a reply to our request for additional information.
11	940EZ	0311	We found an error in the computation of your Federal unemployment tax on Part 1, Line 6 of Form 940-EZ.
12		0312	We found an error in the computation of your FUTA tax before adjustments.
13		0313	We found an error in the computation of the amount of FUTA wages that were excluded from state unemployment tax.
14		0314	We found an error in the computation of some FUTA wages that were excluded from state unemployment tax, or state unemployment tax that was paid late.
15		0315	We found an error in the computation of your Total FUTA tax after adjustments.
16		0316	We adjusted your tax as shown because we didn't receive a reply to our request for Part 2 of Schedule A.
26		0326	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.
27		0327	We found an error in the computation of exempt payments. The wages of Corporate Officers are not exempt from federal unemployment tax. The first \$7,000.00 of each officer's wages is fully taxable at the current prevailing rate. We have adjusted your tax accordingly.
28		0328	We didn't receive a reply to our request for additional information. Therefore, we have added all of the officers' wage amounts to your total taxable wages and assessed tax accordingly. Corporate Officers' Wages are taxable on the first \$7,000.00 paid at the current prevailing rate.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

**Forms 941, 941SS, 943, 944, 944SS & 945**

<b>ME Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
01		0401	We found an error in the computation of the balance due or the overpayment

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ME Code	Form	DLS	Computer Prints
			amount.
02		0402	We cannot allow the amount (or a portion of the amount) shown as an adjustment because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.
03		0403	We found an error in the computation of your total taxes.
04		0404	The corrections on Form 941C weren't shown as adjustments on your return.
05		0405	We found an error in the computation of corrections on your Form 941C.
06		0406	The excess withheld income tax must be claimed for a tax period ending within the same calendar year for which it was originally reported. An adjustment to income tax withheld for a prior year can only be allowed if the adjustment is the result of an administrative error. There was no indication on your return that the adjustment was the result of an administrative error. Please see Publication 15/15A or the form instructions for information on administrative errors.
07		0407	We found an error in the computation of your total Social Security/Medicare tax.
08		0408	Non-profit organization became liable for Social Security and/or Medicare taxes effective on 01-01-1984. Since we found no check mark entry in the box on the return or other indication that the wages were not subject to Social Security and/or Medicare taxes, we have computed the taxes and adjusted your return accordingly.
09		0409	We found an error in the adjustment amount for "Current quarter's fractions and cents".
10		0410	We found an error in the adjustment amount for "Current quarter's sick pay".
11		0411	We found an error in the adjustment amount for "Tips and Group Term Life Insurance".
12		0412	We found an error in the adjustment amount for the "Current Year's Income Tax Withholding".
13		0413	We found an error in the adjustment amount for "Prior quarter's Social Security and Medicare taxes".
14		0414	We found an error in the adjustment amount for "Special Additions for Federal Income Tax".
15		0415	We found an error in the adjustment amount for "Special Additions for Social Security and Medicare tax".
16		0416	We found an error in the computation for "Total Adjustments".
17		0417	We found the amount paid with your return was erroneously shown on the Advance Earned Income Credit Line.
18		0418	The Advance Earned Income Credit payment cannot be the same as or more than the Social Security/Medicare Taxes.
19		0419	We found an error in the subtraction of your Advance Earned income Credit payments from your total taxes.
20		0420	The total Federal Tax Deposit amount was erroneously shown on the Advance Earned Income Credit line.
21		0421	We found an incorrect social security tax rate was used to compute your social security taxes.
22		0422	We found an incorrect Medicare tax rate was used to compute your Medicare taxes.
23		0423	The Advance Earned Income credit (AEIC) payment cannot be more than the appropriate percentage of the total wages and other compensation you paid. For 1995 and subsequent years, the appropriate percentage is 20.4%.
24		0424	We found the amount reported as total Federal Tax Deposits for the quarter differs from the amount we have credited to your account.
26		0426	We found the amount reported as total Federal Tax Deposits for the year differs from the amount we have credited to your account.
27		0427	We adjusted your tax as shown because we did not receive a reply to our request for additional information.
28		0428	We found an error in the adjustment amount for "Prior Year's income tax adjustments".
29		0429	We found an error in the adjustment amount for "Prior Year's income tax adjustments".
30		0430	We found an error in the adjustment amount for "Prior year's Social Security and Medicare tax adjustments".

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ME Code	Form	DLS	Computer Prints
31		0431	We are processing your request to adjust previously reported Federal Income Withholding tax, or taxes on Social security Wages and/or Tips or Medicare Wages and will send you another notice within 45 days. In the future, you should submit such adjustment requests on the appropriate Adjusted Employment Tax return.
32		0432	We are not processing your request to adjust previously reported Federal Income Withholding tax, or taxes on Social security Wages and/or Tips or Medicare Wages. Beginning with tax year 2009, you should submit such adjustment requests on the appropriate Adjusted Employment Tax Return. We have processed the remainder of your return.
33		0433	We found an error in the addition of the "Total deposits for this year" and the "COBRA Premium Assistance Payments".
34		0434	We did not process your request for a credit for the employer's share of the Social Security tax (6.2%) on the exempt wages of qualified employees. The number of qualified employees and the amount of their exempt wages must be provided on the return. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.
35		0435	We did not process your request for a credit for the employer's share of the Social Security tax (6.2%) on the exempt wages of qualified employees. The total of the "Taxable social security wages" and "Taxable social security tips" lines must be greater than or equal to the amount shown on the "Exempt wages/tips paid to qualified employees" line. We have processed the remainder of your return. Request the credit by submitting the appropriate Adjusted Employment Tax return.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

**Forms 941PR, 943PR, 944PR**

ME Code	Form	DLS	Computer Prints
01		0501	Hemos encontrado un error en la computación del balance pendiente o en la cantidad del pago en exceso.
02		0502	No podemos permitir la cantidad (o una porción de la cantidad) mostrada como un ajuste en su cuenta porque no fue reclamada dentro de los 3 años que la declaración de impuesto original fue radicada/presentada, o dentro de los 2 años que el impuesto fue pagado.
03		0503	Hemos encontrado un error en la computación del total de sus impuestos.
04		0504	Hemos encontrado que las correcciones en la Forma 941C no estaban mostradas como ajustes en su declaración de impuesto.
05		0505	Hemos encontrado un error en la computación de las correcciones mostradas en su Forma 941C.
06		0506	El exceso de la retención del impuesto sobre el ingreso debe reclamarse para un período de impuesto que termine dentro del mismo año calendario para el cual fue reportado originalmente. Un ajuste al impuesto del ingreso retenido durante un año anterior sólo se puede permitir si el ajuste es el resultado de un error administrativo. No había ninguna indicación en su declaración de que el ajuste fue el resultado de un error administrativo. Por favor vea la Publicación 15/15A o las instrucciones de la forma para la información sobre los errores administrativos.
07		0507	Hemos encontrado un error en la computación de su impuesto total del Seguro Social/Medicare.
08		0508	En Enero 1 de 1984, las empresas sin fines de lucro vinieron a ser responsable por las aportaciones al Seguro Social y/o las contribuciones de Medicare. Ya que nosotros no encontramos la casilla marcada en la planilla u otra indicación que los sueldos no estaban sujeto a la contribución del Seguro Social y/o del Medicare, le hemos computado las contribuciones y ajustado su planilla.
09		0509	Hemos encontrado un error en la cantidad del ajuste para las "trimestre actual en fracciones de centavos."
10		0510	Hemos encontrado un error en la cantidad del ajuste para el "trimestre actual de la paga de compensación por enfermedad".

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ME Code	Form	DLS	Computer Prints
11		0511	Hemos encontrado un error en la cantidad del ajuste para las "Propinas y el Seguro a Término de Vida Grupal.
13		0513	Hemos encontrado un error en la cantidad del ajuste para los "trimestres anteriores de las contribuciones del Seguro Social y Medicare".
15		0515	Hemos encontrado un error en la cantidad del ajuste para las "sumas adicionales de las contribuciones del Seguro Social y Medicare.
16		0516	Hemos encontrado un error en la computación para el "Total de Ajustes".
21		0521	Hemos encontramos que la tasa de impuesto del seguro social fue usada incorrectamente para computar sus impuestos del seguro social.
22		0522	Hemos encontrado que la tasa de impuesto de Medicare fue usada incorrectamente para computar sus impuestos de Medicare.
24		0524	Hemos encontrado que la cantidad de Depósitos del Impuesto Federal reportada para el trimestre, discrepa de la cantidad que nosotros hemos acreditado a su cuenta.
25		0525	Reserved
26		0526	Hemos encontrado que la cantidad de los Depósitos del Impuesto Federal reportados durante el año discrepa de la cantidad que nosotros hemos acreditado a su cuenta.
27		0527	Ajustamos su impuesto como está mostrado porque no recibimos una contestación a nuestra petición pidiendo información adicional.
28		0528	Hemos encontrado un error en la cantidad del ajuste para "los ajustes del año corriente".
30		0530	Hemos encontrado un error en la cantidad del ajuste para los "años previos en los ajustes de las contribuciones del Seguro Social y Medicare".
90		0590	Sírvase ver las razones que aparecen en la lista adjunta.

#### Forms 940PR

ME Code	Form	DLS	Computer Prints
01		0601	Hemos encontrado un error en la computación del balance que adeuda o la cantidad del pago excesivo.
02		0602	Hemos encontrado un error en la computación de su contribución federal para el desempleo.
05		0605	Hemos encontrado que se reportaron pagos incorrectamente como exentos de la contribución federal para el desempleo.
08		0608	Hemos encontrado un error en la computación de reducción del crédito.
09		0609	Hemos encontrado un error en la resta de los pagos exentos del total de pagos.
10		0610	Hemos ajustado su contribución como está mostrada, porque no recibimos una respuesta a nuestra solicitud pidiendo información adicional.
12		0612	Hemos encontrado un error en la computación de su contribución FUTA antes de los ajustes.
13		0613	Hemos encontrado un error en la computación de la cantidad de los sueldos FUTA que se excluyeron de la contribución estatal para el desempleo.
14		0614	Hemos encontrado un error en la computación de algunos sueldos de FUTA que se excluyeron de la contribución estatal para el desempleo, o se pagó fuera de tiempo la contribución estatal para el desempleo.
15		0615	Hemos encontrado un error en la computación del Total de su contribución FUTA después de los ajustes.
16		0616	Hemos ajustado su contribución como está mostrada, porque no recibimos una respuesta a nuestra solicitud en la Parte 2 del Anexo A.
26		0626	Hemos encontrado que la cantidad total de los Depósitos de la Contribución Federal que usted reportó durante el año, discrepa de la cantidad que hemos acreditado a su cuenta.
27		0627	Hemos encontrado un error en la computación de los pagos exentos. Los salarios de los Oficiales Corporativos no están exentos de la contribución federal para el desempleo. Los primeros \$7,000 de los sueldos de cada oficial están totalmente sujetos a la contribución en la tasa prevaleciente actual. Por lo tanto, hemos ajustado su contribución.

ME Code	Form	DLS	Computer Prints
28		0628	Nosotros no recibimos una respuesta a nuestra solicitud pidiendo información adicional. Por lo tanto, hemos agregado el salario de todos los oficiales a la suma total contributiva de los salarios y al cálculo de la contribución. Los primeros \$7,000 de los salarios de cada oficial, están totalmente sujetos a la contribución en la tasa prevaleciente actual.
90		0090	Para las razones que aparecen en la lista adjunta.

**Form 990C, 990T, 1041 & 1120 (Series)**

ME Code	Form	DLS	Computer Prints
01		0701	We found an error in the computation of your total income.
02		0702	We found an error in the computation of the credit for prior year minimum tax on Form 8801.
03		0703	We found that the contributions deducted were more than the law allows.
04		0704	We found an error in the computation of your taxable income.
05		0705	We found an error in the computation of your total income tax.
06		0706	We refigured your total income tax by using the alternative tax computation. This was to your advantage.
07		0707	Your special deductions were more than the law allows.
08		0708	The credit claimed was more than the law allows.
09		0709	We found an error in the computation of your deductions.
10		0710	We found an error in the computation of the tax due or overpayment amount.
11		0711	Your Foreign Tax Credit was more than the law allows.
12		0712	We found an error in the amount of Investment Credit applied against your tax.
13		0713	We found an error in the amount of Work Incentive (WIN) Credit applied against your tax.
14		0714	We found an error in the computation of your alternative tax.
15		0715	We found an error in the computation of your gains and losses on Schedule D.
16		0716	We found an error in the computation of your gains and losses on Form 4797.
18		0718	We found an incorrect amount of surtax exemption on Schedule J or on Form 1120FY.
20		0720	We found an error in the amount shown as your exemption.
21		0721	We found an error in the amount of Work Opportunity Credit applied against your tax.
22		0722	Your deduction for additional first year depreciation was more than the law allows.
23		0723	We found an error in the computation of the Alternative Minimum Tax.
24		0724	We changed your Form 1041, U.S. Income Tax for Estates and Trusts because: <ul style="list-style-type: none"> <li>• You computed your Alternative Tax incorrectly, <b>or</b></li> <li>• We computed your tax using the Alternative Tax because it reduced your tax.</li> </ul>
25		0725	We found an error in the computation of the alcohol fuels credit or the Non-Conventional Source Fuel Credit.
26		0726	We found an error in the computation of the Research Credit.
27		0727	We found that the estimated tax payments (Federal Tax Deposits and applied overpayment from last year's tax) shown on your account do not agree with the amount claimed on your return.
28		0728	We found an error in the computation of your overpayment. The amount credited to your next year's estimated taxes, amount to be treated as paid by beneficiaries, and the refund amount did not total the overpayment claimed on your return We distributed your overpayment in the following priority:
			1. amount as paid by beneficiaries;
			2. amount credited to your next year's estimated taxes;
			3. your refund amount
30		0730	We found an error in the computation of Total Income Tax for a fiscal year with two tax rates. Note — for 1120, A, 990T, C with tax periods other than 198707 thru 198805 and F990TS with Org. Code 1, 2 or 3, asterisk these math error

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ME Code	Form	DLS	Computer Prints
			codes.
31		0731	We found an error in the computation of the General Business Credit on Form 3800.
32		0732	We found an error in the computation of the Low Income Housing Credit on Form 8586.
33		0733	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
34		0734	We found an error in the computation of the credit for prior year minimum tax on Form 8827.
36		0736	We found an error in the computation of the credit for federal tax on fuels on Form 4136.
37		0737	We found an error on Page 1 of your return when the credit for federal tax on fuels was transferred from Form 4136.
38		0738	We found an error on Page 1 of your return when your payment amounts were added.
39		0739	We found that the amount reported as total estimated tax payments for the year differs from the amount we have credited to your account.
40		0740	We adjusted your tax as shown because we didn't receive a reply to our request for additional information.
41		0741	We computed your tax for you.
43		0743	We can't allow the amount you reported as federal income tax withheld because your return didn't have the necessary Form(s) W-2 attached as verification.
44		0744	We eliminated the estimated tax penalty for the above tax period. If you prepaid the penalty, we will refund it to you.
45		0745	We found an error in the amount of the Orphan Drug Credit applied against your tax.
46		0746	According to our records, you should file as an Estate using Form 1041 instead of filing Form 1040. We transferred the information submitted on your Form 1040 to Form 1041 and processed it using the applicable exemption amount and tax rates for an estate return.
47		0747	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, Line 16 on Form 1120, Line 18 on Form 1041, or transferred it incorrectly to Form 3800, Part III, Line 4h. (Valid for Form 1120 parent only and Form 1041)
48		0748	We didn't allow the Credit for Small Employer Health Insurance Premiums claimed on Form 3800, General Business Credit. The required Form 8941 was incomplete or wasn't attached to your tax return. (Valid for Form 1120 parent only and Form 1041)
49		0749	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 2 you reported 25 or more full-time equivalent employees for the tax year and figured Line 12 incorrectly. (Valid for Form 1120 parent only and Form 1041)
53		0753	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 3 you: reported average annual wages paid for the tax year over the maximum amount and figured Line 12 incorrectly. (Valid for Form 1120 parent only and Form 1041)
54		0754	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. You're not eligible to claim the credit because you stated that you did not participate in a SHOP Exchange. You must offer a qualified health plan to your employees through a SHOP Exchange to claim the credit. (Valid for Form 1120 parent only and Form 1041, effective January 1, 2015 – December 31, 2016)
54		0754	We didn't allow the amount you claimed as Credit for Small Employer Health Insurance Premiums on your tax return. You're not eligible to claim the credit based on your

<b>ME Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
			response to the questions on Form 8941, line A and /or line C. You can't claim the credit because: <ul style="list-style-type: none"> <li>You didn't participate in a Small Business Health Options Program (SHOP) and/or</li> <li>You already received the credit for two consecutive years (Valid for Form 1120 parent only and Form 1041, effective January 1, 2017 – December 31, 2017)</li> </ul>
88		0788	We changed your telephone excise tax refund amount based on the information you provided.
89		0789	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of your telephone excise tax refund you requested on your tax return. We previously sent you a separate letter explaining the disallowance.
90		0790	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.
99		0799	A refund cannot be sent to you at this time for the part of the refundable Energy Credit you reported on Form 3468 that is more than the tax you owe. Congress must approve the funding, but as soon as the appropriation is made the refund of this credit will be sent to you or applied against any taxes you still owe.

#### Forms 990PF, 5227, 4720

<b>ME Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
01		0801	We found an error in the computation of the tax due or overpayment amount.
02		0802	We found an error in the computation of your total income.
04		0804	We found an error in the computation of your total investment income.
05		0805	We found an error in the computation of your total tax.
24		0824	We found an error in the computation of your Lobbying Expenditures tax.
90		0090	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

#### Form 1042

<b>ME Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
01		0831	The balance due, or the amount you overpaid, was not correct.
02		0832	An error was made when the total tax you owe for the year was figured.
26		0856	The amount reported as total Federal Tax Deposits for the year was not correct.
90		0090	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

#### Form 1066

<b>ME Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
01		0861	We found an error in the computation of your total income from prohibited transactions
05		0865	We found an error in the computation of tax on net income from prohibited transactions.
10		0870	We found an error in the computation of tax due or overpayment amount.
20		0880	We found an error in the computation of tax on net income from foreclosure property.
25		0885	We found an error in the computation of tax on contributions after the startup day.
88		0888	We changed your telephone excise tax refund amount based on the information you provided.

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ME Code	Form	DLS	Computer Prints
89		0889	We changed your tax and/or credits because we did not receive the additional information we requested. The change includes the disallowance of all or part of your telephone excise tax refund you requested on your tax return. We previously sent you a separate letter explaining the disallowance.
90		0090	Fill-in narrative. Note — This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

## Form 1041

ME Code	Form	DLS	Computer Prints
47		0947	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, Line 16 on Form 1120, Line 18 on Form 1041, or transferred it incorrectly to Form 3800, Part III, Line 4h.
48		0948	We didn't allow the Credit for Small Employer Health Insurance Premiums claimed on Form 3800, General Business Credit. The required Form 8941 was incomplete or wasn't attached to your tax return.
49		0949	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 2 you reported 25 or more full-time equivalent employees for the tax year and figured Line 12 incorrectly.
50		0950	We found an error in the computation of the federal unemployment tax on Schedule H, Household Employment Taxes.
51		0951	We found an error on Schedule H, Household Employment Taxes. The error was in: <ol style="list-style-type: none"> <li>1. The computation of the total tax and/or</li> <li>2. The transfer of that amount to page 2 of Form 1041.</li> </ol>
52		0952	We adjusted the federal unemployment tax on your Schedule H, Household Employment Taxes, because we did not receive a reply to our request for additional information.
53		0953	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 3 you reported average annual wages paid for the tax year of \$50,000 or more and figured Line 12 incorrectly.
55		0955	We found an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, Household Employment Taxes. <ol style="list-style-type: none"> <li>1. Social Security</li> <li>2. Medicare</li> <li>3. Federal income taxes.</li> </ol>
57		0957	The amount of cash wages reported on Schedule H, Household Employment Taxes, was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare tax withheld should be returned to your employee. You may also have to file Form W-2C, Corrected Wage and Tax Statement, to correct the Social Security and Medicare wages you reported.
58		0958	We found an error in the subtraction of your employee's advance earned income credit from your total Social Security, Medicare, and income tax withheld on Schedule H, Household Employment Taxes.
60		0960	We found an error in the computation of the credit reduction amount from Schedule H or it was omitted. We adjusted your household employment taxes accordingly.
70		0970	We changed the Net Investment Income Tax on your Form 8960, because there was an error due to: The computations used for Line 8, Line 11, Line 20, and/or Line 21, <b>and/or</b> The amount transferred from Line 21 to Line XX on 1041, Schedule G.

## Form 5330

ME Code	Form	DLS	Computer Prints
01		1001	There was an error made on the amount reported as Total Tax on Line 17 of Part II. Line 17 of Part II must equal the amount from Part I, line 7, 12, 13, 14, 15, or 16 (whichever is applicable).
02		1002	There was an error made in your calculation for the tax reported in Schedule A , Tax on Nondeductible Employer Contributions to Qualified Plans (Section 4972). Line 12 of Schedule A must equal line 11 multiplied by 10 percent.
03		1003	There was an error made in your calculation for the tax reported in Schedule C, Tax on Prohibited Transactions (Section 4975(a)). To calculate the tax on Schedule C, line 2, column (e), multiply the amount in column (d) by the applicable percentage based on the date of your transaction in column (b). Add all amounts in column (e) of Schedule C and enter the total on line 3 of Schedule C.
04		1004	There was an error made in your calculation for the tax reported in Schedule D, Tax on Failure to Meet Minimum Funding Standards (Section 4971(a) and 4971(b)). Line 2 of Schedule D must equal line 1 multiplied by 10 percent.
05		1005	There was an error made in your calculation for the tax reported in Schedule G, Tax on Excess Fringe Benefits (Section 4977).Line 4 of Schedule G must equal line 3 multiplied by 30 percent.
06		1006	There was an error made in your calculation for the tax reported in Schedule H, Tax on Excess Contributions to Certain Plans (Section 4979). Line 2 of Schedule H must equal line 1 multiplied by 10 percent.
07		1007	There was an error made in your calculation for the tax reported in Schedule I, Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980). Line 3 of Schedule I must equal line 2a multiplied by 2b.
08		1008	There was an error made in your calculation for the tax reported in Schedule J, Tax on Failure to Provide Notice of Significant Reduction in Future Accruals (Section 4980F). Line 5 of Schedule J must equal line 4 multiplied by \$100.00.
09		1009	There was a subtraction error made for the tax reported on Line 19 of Part II. Line 19 of Part II must equal line 17 minus line 18.
10		1010	The tax reported on Line 1 of Part I did not match the amount reported on Line 12 of Schedule A. Line 1 of Part I and line 12 of Schedule A must match exactly.
11		1011	The tax reported on Line 2 of Part I did not match the amount reported on Line 12 of Schedule B. Line 2 of Part I and line 12 of Schedule B must match exactly.
16		1016	The tax reported on Line 3a of Part I did not match the amount reported on Line 3 of Schedule C. Line 3a of Part I and line 3 of Schedule C must match exactly.
17		1017	The tax reported on Line 8a of Part I did not match the amount reported on Line 2 of Schedule D. Line 8a of Part I and line 2 of Schedule D must match exactly.
18		1018	The tax reported on Line 11 of Part I did not match the amount reported on Line 4 of Schedule G. Line 11 of Part I and line 4 of Schedule G must match exactly.
19		1019	The tax reported on Line 13 of Part I did not match the amount reported on Line 2 of Schedule H. Line 13 of Part I and Line 2 of Schedule H must match exactly.
20		1020	The tax reported on Line 14 of Part I did not match the amount reported on Line 3 of Schedule I. Line 14 of Part I and Line 3 of Schedule I must match exactly.
21		1021	The tax reported on Line 15 of Part I did not match the amount reported on Line 5 of Schedule J. Line 15 of Part I and line 5 of Schedule J must match exactly.
22		1022	There was an error made in your calculation for the tax reported on Schedule E, Tax on Failure to Pay Liquidity Shortfall (Section 4971(f)(1)). Line 4 of Schedule E must equal line 3 column (e) multiplied by 10 percent (5 percent for multiemployer plans).
23		1023	The tax reported on Line 9a of Part I did not match the amount reported on Line 4 of Schedule E. Line 9a of Part I and line 4 of Schedule E must match exactly.
24		1024	The tax reported on Line 16 of Part I did not match the amount reported on line 2 of Schedule K. Line 16 of Part I and Line 2 of Schedule K must match exactly.
25		1025	There was an error made in your calculation for the tax reported on line 2 of Schedule K, Tax on Prohibited Tax Shelter Transactions (Section 4965). Line 2 of Schedule K must equal line 1 multiplied by \$20,000.00.
26		1026	The tax reported on line 10b of Part 1 did not match the amount reported on line 1c of Schedule F. Line 10b of Part I and line 1c of Schedule F must match exactly.
27		1027	The tax reported on line 10c of Part 1 did not match the amount reported on line 2d of Schedule F. Line 10c of Part I and line 2d of Schedule F must match

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ME Code	Form	DLS	Computer Prints
			exactly.
-28-99		1028-1099	RESERVED

**Form 8038-CP**

ME Code	Form	DLS	Computer Prints
01			There was an error made on the amount reported for the amount of credit to be received in Part III line 22. Line 22 must equal the total of lines 20a, 20b, 21a and 21b.
02			There was an error made in your calculation for build America bonds on Part III line 20a. The amount reported on Part III line 20a must equal 35% of line 19.
03			There was an error made in your calculation for recovery zone economic development bonds on Part III line 20b. The amount reported on Part III line 20b must equal 45% of line 19.

**Form 8804**

ME Code	Form	DLS	Computer Prints
01		1101	We found an error in the total Section 1446 tax.
02		1102	We cannot allow the amount of tax withheld shown on Form 8804 because you didn't attach any supporting documentation. Therefore, we changed your return. If we are in error, please provide us with the necessary documentation to support the amount of withholding taxes claimed on your return. This documentation can be a copy of either Form 8805, 8288-A, or 1042S.
03		1103	We found that the installment tax payments (Payments with Extension of time to file and overpayments applied from last year's taxes) shown on your account do not agree with the amount claimed on your return.
90		0090	Fill-In Narrative. Note - This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

**Form 8288**

ME Code	Form	DLS	Computer Prints
01		1201	An error was made in calculating the FIRPTA tax under Section 1445.
02		1202	A copy of the Withholding Certificate was not attached to your Form 8288 to support the reduced withholding amount of 10% reported in Part 1 – Line 7, or Part II – Line 6.

**(3) Non-Math Error Notice Codes**

Notice Codes utilized on printed Forms 3446, 4084, 4085, 4086 (IMF); Forms 4428, 3442, 4428PR, 3442PR (BMF); and Form 5329 (IRAF)

**IMF Input Notice Codes.**

IMF Input Code	Computer Prints
01	An error was made when your Total Income from Prohibitive Transactions was figured.
05	An error was made when your tax on Net Income from Prohibitive Transactions was figured.
10	The Amount of Tax Due, or the Amount You Overpaid, was not correct.



<b>IMF Input Code</b>	<b>Computer Prints</b>
15	An error was made when your Tax on Excess Inclusions was figured.
20	An error was made when your Tax on Net Income from Foreclosure Property was figured.
25	An error was made when your Tax on Contributions After the Start-up Day was figured.
30	An error was made when your Schedule A, Additional REMIC Taxes was figured.
90	Blank.

<b>IMF Input Code</b>	<b>Explanation of Penalty and Interest Charges</b>
01	Filing and Paying Late - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured at 5 percent of the unpaid tax for each month or part of a month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns due after December 31, 1982 that are filed more than 60 days late, the penalty will not be less than \$100 or 100 percent of the balance of tax due on your return, whichever is smaller.
02	Underpayment of Estimated Tax - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2210 (Underpayment of Estimated Tax by Individuals). The penalty may also be removed if your underpayment was due to casualty, disaster, or other unusual circumstances. In addition, it may be removed if you had a reasonable cause for not making a payment and you either retired after age 62 or became disabled in the tax year a payment was due, or in the preceding year.
04	Dishonored Check - A penalty has been added because your check to us was not honored by your bank. For checks of less than \$15.00, the penalty is the amount of the check. For checks of more than \$15.00 to \$750.00, the penalty charge is \$15.00. For checks \$750.01 and greater, the penalty charge is 2% of the amount of the remittance.
05	Fraud - A penalty has been added for fraud. It is 50 percent of the underpaid tax, plus 50 percent of the interest due on the portion of the underpayment attributable to fraud. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
06	Negligence - A penalty has been added for negligence. It is figured at 5 percent of the underpaid tax, plus 50 percent of the interest charge. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
07	Failure to Pay - A penalty has been added because your tax was not paid when due. The penalty is 1/2 of 1 percent of the tax not paid on time. It is figured for each month or part of a month the payment was late and cannot be more than 25 percent of the tax paid late. However, any period used in figuring a penalty explained in Code 01 has not been included in figuring this penalty.
08	Missing Social Security Number - A penalty has been added because your return did not include your social security number, or your spouse's number if you are married and filing a joint return or married and filing separate returns. The penalty is \$50 for each time a required number was not included.
09	Interest - Interest is figured from the due date of the return to the date of full payment or to the date of this notice.

#### (4) BMF Input Codes

<b>BMF Input Code</b>	<b>Explanation of Penalty and Interest Charges</b>
01	Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured as 5 percent of the unpaid tax for each month or part of the month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns after December 31, 1982, that are filed more than 60 days late, the penalty will not be less than \$100 or 100 percent of the balance of tax due on your return, whichever is smaller.
02	Estimated Tax Penalty - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent

BMF Input Code	Explanation of Penalty and Interest Charges
	of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2220 (Underpayment of Estimated Tax by Corporations). These are the only exceptions that can be accepted.
03	Failure to Deposit - We charged a penalty because it appears that you didn't deposit the correct amounts of tax on time. We used your record of Tax Liability to determine where to apply your deposits. We applied your deposits in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate varies as follows: 2% - deposits made 1 to 5 days late 5% - deposits made 6 to 15 days late 10% - deposits made 16 days or more late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe.
04	Dishonored Check - We charged a penalty because your bank did not honor your check. For checks of \$1,250 or more, the penalty is 2% of your check amount. For checks of less than \$1,250, the penalty is the check amount or \$25, whichever is less.
05	Fraud - The penalty is 75% of the tax you didn't pay due to fraud (50% of the tax you didn't pay due to fraud on returns required to be filed before 1/1/87, not including extensions. For tax you didn't pay due to fraud on returns required to be filed before 1/1/89, the penalty includes an additional 50% of the interest charged on the part of your underpayment due to fraud. This additional interest charge is a penalty and cannot be deducted from your federal taxes.
06	Negligence Penalty - We charged a penalty of 5% on your unpaid tax. For underpayments on returns due before 1/1/89, not including extensions, we charged an additional 50% of the interest on the part of your underpayment due to negligence. This additional interest charge is a penalty and cannot be deducted from your federal taxes.
07	Failure to Pay - We charged a penalty because, according to our records, you didn't pay your tax on time. Initially the penalty is 1/2 of 1% of the unpaid tax for each month or part of a month you didn't pay your tax. If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days from the date of the notice, the penalty increases to 1% a month. The penalty can't be more than 25% of the tax paid late.
08	Missing Taxpayer Identifying Number (TIN) - We charge a penalty when you don't provide a social security number (SSN) for yourself, your dependent, or another person. We also charge a penalty when you don't provide your own SSN to another person or if you don't include your employer identification number on an information return. The penalty of \$5 for each missing TIN the law requires on returns and statements due by 12/31/89. The penalty is \$50 for each missing TIN the law requires on returns and statements due after 12/31/89.
09	Interest - Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice.
10	Daily Delinquency Penalty - A penalty has been added because your explanation for filing your return was not acceptable as reasonable cause. The penalty is \$10 a day for each day the return was late, but cannot be more than \$5,000.
11	Failure to Deposit - We charged a penalty because it appears that you didn't deposit the correct amounts of tax on time. Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and equally distributed it throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate is as follows: 2% - deposits made 1 to 5 days late, 5% - deposits made 6 to 16 days late, 10% - deposits made 16 or more days late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe. When you don't pay the amount you owe within ten days of the date of the first notice we sent you, we automatically increase the penalty rate to 15% and include the additional penalty in the next bill.
12	Incomplete Return Penalty - We charged you a penalty because, according to our records, you didn't file a complete return. The penalty is \$10 a day for each day the return was incomplete, but may not be more than \$5,000 or 5% of your gross receipts for the year, whichever is less.

**(5) IRA Input Codes**

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IRA Input Code	Explanation of Penalty and Interest Charges
01	Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured at 5 percent of the unpaid tax for each month or part of the month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns due after December 31, 1982, that are filed more than 60 days late, the penalty will not be less than \$100 or 100 percent of the balance of tax due on your return, whichever is smaller.
04	Dishonored Check - We charged a penalty because your bank did not honor your check. For checks of \$1,250 or more, the penalty is 2% of your check amount. For checks of less than \$1,250, the penalty is the check amount or \$25, whichever is less.
05	Fraud Penalty - A penalty has been added for fraud. It is 50 percent of the underpaid tax, plus 50 percent of the interest due on the portion of the underpayment attributable to fraud. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
06	Negligence Penalty - A penalty has been added for negligence. It is figured at 5 percent of the underpaid tax, plus 50 percent of the interest charge. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
07	Failure to Pay - A penalty has been added because your tax was not paid when due. The penalty is 1/2 of 1 percent of the tax not paid on time. It is figured for each month or part of a month the payment was late and cannot be more than 25 percent of the tax paid late. However, any period used in figuring a penalty explained in Code 01 has not been included in figuring this penalty.
08	Missing Social Security Number - A penalty has been added because your return did not include your social security number, or your spouse's number if you are married and filing a joint return or married and filing separate returns. The penalty is \$5 for each time a required number was not included.
09	Interest - Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice.
10	Daily Delinquency Penalty - A penalty has been added because your explanation for filing your return was not acceptable as reasonable cause. The penalty is \$10 a day for each day the return was late, but cannot be more than \$5,000.

**Note: For a complete list of Penalty Explanations refer to Notice 746 (Catalog Number 63146F)**

## (6) Adjustment Notice Codes

The following numerical codes and explanations appear on the reverse side of Adjustment Notices (BMF—CP 210, 220, 230, 240, 260, 910 and 920; IMF—CP 21 and 22; and IRAF—CP 321 and 322)

Input Codes	Explanation
1	Delinquent Late Filing Penalty
2	Underpayment of Estimated Tax Penalty
3	Failure to Comply with the Tax Deposit Requirements Penalty
4	Dishonored Check Penalty
5	Fraud Penalty
6	Negligence Penalty
7	Failure to Pay Penalty.
8	Missing SSN Penalty.
9	Interest.
10	Late filing penalty (\$10 per day).
12	Deducted penalty amount from account.
13	Adjustment to withholding tax credits.
14	Adjustment to ES credits.
15	Substantiated credit adjustment (including gas tax)
16	Please make your check or money order payable to "Department of the Treasury" and send it with this notice to the local IRS office handling your account. The duplicate copy is for your records.
17	Reserved.
18	The amount shown as balance due includes interest assessed on the prior balance.
19	The amount shown as balance due must be paid within 21 days (10 business days if over \$100,000) from the date of this notice.

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Input Codes	Explanation
20	The amount shown as net adjustment charge should be paid within 21 days (10 business days if over \$100,000) from the date of this notice.
21	Payment on this account is past due.
22	Balance due is less than \$1.00. No payment is required.
23	Overpayment amount is less than \$1.00, and will not be refunded unless you request it.
24	The overpayment amount will be refunded, with any allowable interest, if you owe no other amount.
25	This notice is not the result of an audit of your return. When any return is selected for audit, a separate notice is sent.
26	Penalty assessed for not furnishing requested taxpayer identifying number.
27	Penalty assessed for failure to report income from tips to your employer.
28	Miscellaneous tax adjustment ( NOTE: See TC 240).
29	Misapplied credit.
30	Elimination of late payment penalty charge.
31	False W-4 Penalty

## 11 Refund Deletion Codes

Use an appropriate Code for each deletion case.

Code	Explanation	Code	Explanation
00	No Signature	17	Other Pensions & Annuities
01	Filing Status to Single	18	Sch E Income (or loss)
02	Filing Status to Married Filing Joint	19	Farm Income (or loss) Sch F
03	Filing Status to Married Filing Separate	21	Other Income
04	Filing Status to Head of Household	22	Total Income
05	Filing Status to Qualifying Widow w/Dep. Child	23	Moving Expenses
06	Exemptions	24	Employee Business Expenses
07	Income from Wages, Salaries, Tips, etc.	28	Alimony Paid
08	Interest Income	30	Other Adjustments
09	Dividend Income	31	Total Adjustments to Income
10	Refund of State & Local Income taxes	32	Adjusted Gross Income
11	Alimony Received	34	Tax Computation
12	Schedule C	36	Credit for the Elderly
13	Schedule D	37	Child Dependent Care
14	Capital Gains Distributions	38	Investment Credit
15	Supplemental Gains	39	Foreign Tax Credit
16	Fully Taxable Pensions & Annuities	43	Total Credits
44	Self-Employment Tax	79	Incorrect Tax
45	Minimum Tax on Alternative Tax	80	Manual Refund
47	Social Security Tax	81	Refund Stop Request
48	Tax on IRA	82	Bad Check
51	Withholding	83	FTD Payments
52	Estimated Tax Payments	84	Misapplied Credit
53	Earned Income Credit	85	Correspondence with Taxpayer
54	Amt Paid with Form 4868	86	Assessment to Post
55	Excess SS Tax or RRTA Tax	87	Duplicate Filing
56	Tax on Special Fuels and Oils	88	670 verification
58	Total Payments	89	Transfer Payment to another Period
75	Taxable Income	90	No Document
76	Schedule A	99	All Other Reasons
77	Credit Elect		
78	Payment with Return		

**User Notes**