

## Section 9 - Notices and Notice Codes

### 1 Nature of Changes

Description	Page No.
Changes to CP Notice Codes beginning on	9-1
New Taxpayer Notice Codes, beginning on	9-11
Changes and additions to MF Codes beginning on	9-107
Extension Notices – No longer used; subsequent subsections renumbered	9-123

### 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*	Issued in early January 1995/March 1996 to remind a taxpayer that the second/third installment payment is due April 15, 1995/April 15, 1996. For the deferred additional taxes for 1993. Obra '93 *(Obsolete 1/1/1997)
02	Issued to inform the taxpayer when all or a portion of the ES penalty has been waived (199212-199311).
04	Issued to inform taxpayer that the portion of ES penalty attributable to wages was waived (18712-198811).
05	
05A	Issued to taxpayers by AM TAP. This notice requests supporting documentation for the questionable amounts.
08	Additional Child Tax Credit
09	Issued to inform taxpayer with qualifying child(ren) of potential EIC.
10	Issued as a first notice to inform a taxpayer that there was an error in computation of his/her individual income tax return and there is an overpayment of \$1.00 or more. Also informs the taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpayer requested amount and the credited amount differ by \$1.00 or more. (Combines CP 12 and CP 45)
11/12	Issued as a first notice to inform a taxpayer that there was an error in computation on his/her individual income tax return and:
13	CP 11—Balance Due (Over \$5.00) CP 12—Overpayment of \$1.00 or more CP 13—Even Balance
11A, 12A & 13A	Issued as a first notice to inform a taxpayer that there was an error in computation on his/her individual income tax return and which was the result of EIC being disallowed due to SSN/TIN issues and: CP 11A—Balance Due (Over \$5.00) CP 12A—Overpayment of \$1.00 or more CP 13A—Even Balance

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CP No.	Explanation
	(CP11A, 12A and 13A are set instead of CP11, 12 and 13, respectively, if at least one of the math errors present is for a taxpayer notice code in the "700 series")
14	Issued as a first notice to inform a taxpayer of a balance due when there is no math error.
15	Issued to inform the taxpayer that a Civil Penalty has been assessed.
15B	Issued for MFT 55 to inform taxpayer of tax periods (up to 25) upon which Trust Fund Recovery penalty is based.
16	Issued as a first notice to inform the taxpayer that: 1) There was an error in computation on his/her Individual Income Tax Return, and, 2) There is an overpayment of \$1 or more, and, 3) Part of that overpayment was used to offset another Individual Tax Liability.
17	Issued to inform a taxpayer of a refund caused by the release of an excess estimated tax credit freeze.
18	Issued to advise the taxpayer that a portion of his/her refund is being withheld due to an unallowable item on the return.
19	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and that there is a balance due.
20	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and there is an overpayment of \$1.00 or more. (Follow up to CP 18)
21	These are all Examination and DP Tax Adjustment notices resulting in a balance due of less than \$5.00, an overpayment, even settlement condition, and those resulting in a balance due of \$5.00 or more when the account was in TDA status prior to the adjustment.
22	These are all Examination and DP Tax Adjustments resulting in a balance due of \$5 or more when the account was not in TDA status prior to the adjustment or when the account is going to TDA status in the current cycle.
23/24/ 25	Issued to inform a taxpayer that the estimated tax credits claimed on his/her return do not agree with the credits posted to the IMF and there is a difference. CP 23—Balance due of \$5 or more CP 24—Overpayment of \$1 or more CP 25—Balance due or overpayment of less than \$5 or overpayment of less than \$1.
26	Hold on overpayment - Revenue Protection strategy.
27	Issued to inform low income taxpayer of potential EIC.
29	Issued to a taxpayer to request information pertaining to the original return filed when an amended return is received and there is no record of the original on master file.
30	Issued to inform the taxpayer that part or all of his/her overpayment has been applied to an ES Penalty.
30A	Issued to inform the taxpayer that we have recomputed ES Tax Penalty and part or all of prepaid ES penalty is refunding.
31	Issued to inform the taxpayer that his/her refund check was returned as undelivered, and requests the taxpayer to supply IRS with his/her correct address.
32A	Issued to inform the taxpayer that a new refund check was issued. The previous refund has not been cashed within one year of date issued.
35	Issued when a prompt assessment (Doc code 51) posts to a module with TC 150 already posted.
36	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.
36A	Duplicate Filing Condition/SFR
36D	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.
37	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 issued for the DATC/ASTA project.
39	Issued to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.
41	Issued to notify the Campus that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.
42	Issued to inform the taxpayer that an overpayment from his/her account has been used to offset a balance due in a secondary SSN account.
43	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	To notify the S.C. that an IMF overpayment is available for application to a non-IMF outstanding liability. It is also used (rarely) to notify the Campus of an available overpayment for use in a pending Offer-in-Compromise case. Issued when there is a refundable credit of \$10 or more in a tax module and a 130 transaction (account frozen from refunding pending application of overpayment) is present in the entity module.
45	Issued to inform a taxpayer of the amount of credits actually applied to his/her next taxable period, if the taxpay-

CP No.	Explanation
	ers requested amount and the credited amount differ by \$1.00 or more.
45S	Issued to inform a taxpayer that an additional amount has been credited to their next year's estimated tax.
46	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.
47	Used on or before 12/11/1999 to notify the taxpayer that an overpayment was applied to a past due child support or Federal agency debt. The name, address, and phone number of the agency to contact were also provided.
	<b>Note:</b> Beginning 1/27/1999, FMS will issue offset notices for refunds offset through TOP. These notices correspond with the posting of a TC 898 on the master file.
48	Name and/or address change.
49	Issued to notify a taxpayer that an IMF overpayment has been applied to an unpaid IMF liability or liabilities.
51A, 51B & 51C	Issued to notify a taxpayer of the IRS computation of tax and account balance on a non-computed Form 1040EZ, 1040 and 1040A.
	CP 51A - Balance Due (Over \$5.00) CP 51B - Overpayment of \$1.00 or more CP 51C - Even Balance
52	Issued to inform a taxpayer that the self-employment earnings claimed on his/her return have been reduced by \$100 or more, or whenever earnings are reduced below \$400 regardless of the amount of the reduction.
53	Issued to notify taxpayer that an electronic fund transfer is not honored.
54	Issued when a return or declaration in either full or abbreviated entity format posts to the invalid segment of the IMF.
55	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 taxpayers 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.
56	Issued to remind the taxpayer that their invalid number is still present.
57	Issued to notify the taxpayer that they have defaulted on a direct debit installment agreement due to insufficient funds. (after 01-01-2011, will include penalty on all dishonored payments).
59	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
60	Issued to advise taxpayer of a credit reversal adjustment to the account. (IMF)
62	Issued when posting the credit portion of doc code 34 containing a Correspondence Received Date.
63	Refund Hold notification is issued when the taxpayer filed a current refund tax return and has not filed prior tax return(s). Notifies the taxpayer the refund is being held until prior year tax returns are filed.
64	Notice of Tentative Carryback Allowance.
71	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.
71A	Issued annually to remind IMF taxpayers of a balance due on a module that has been in Currently Not Collectible status for at least 65 cycles with closing code 12 or 24-32, 39. The tolerance is \$50.00.
71C	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.
71D	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.
71S	Issued to all recipients of CP71 who have not full-paid their accounts. TP will use this notice to request an installment.
72	Issued to advise the taxpayer that the return filed is frivolous and his/her refund claimed is being withheld.
75	Issued to inform taxpayers that their refund for EITC is being held while a decision is being made as to whether their return will be examined. Also is used to review Form 8862 on a recertification case.
75A	Issued to inform taxpayers that their refund for EITC is being held while a decision is being made as to whether their return will be examined. Usually used when the prior year return has already been examined or is in the process of being examined.
77	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).
78	Reminder Notice (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).
79	Issued to inform taxpayers of their obligation to re-certify for EITC with a Form 8862 on the next return in which they claim EITC.
79A	Issued to inform taxpayer that they are banned from claiming the EITC for two years, and must re-certify to claim the EITC in the first year after the ban has been lifted.
83	Issued to solicit the taxpayer's agreement to the proposed reassessment of the abated tax due to a math error.

**CP Explanation**

<b>No.</b>	<b>Explanation</b>
85/87	Various versions of soft notices sent by Exam for information purposes only and to inform the taxpayer they may have claimed one of several tax benefits in error. Master File will contain a TC 971, Action Code (AC) 138 when one of the Exam soft notices listed below is generated.
85A	Taxpayer claimed head of household filing status and may be married.
85B	Taxpayer claimed a qualifying child for EITC that may not be correct.
85C	Taxpayer filed a Schedule C with little or no expenses and may not have a business.
87A	Taxpayer claimed an exemption and/or qualifying child for EITC that was duplicated on another return.
87B	Taxpayer claimed an exemption for themselves and another taxpayer also claimed the exemption.
87C	Taxpayer claimed an exemption that was claimed on another return. The exemption claimed is over the age of 23 and filed a tax return reporting more than the exemption amount in gross income.
87D	Taxpayer claimed an exemption for themselves and was also claimed on a joint return
86	Issued when revenue receipt is input to a module restricted from generating interest or FTP.
88	Refund held due to non receipt of previous year return with reason to believe taxes will be owed.
90	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing
91	Final Notice Before Levy on Social Security Benefits
92A,	Notice of Levy on Your State Tax Refund. Notice of Your Right to a Hearing.
92B,	
92C	
93	Notice is generated when a module contains a duplicate filing condition and an unreversed TC 420 or TC 576.
96	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.
97	Campus notice issued when TC 841 posts to a module when TC971 AC 11.
98	Generated to notify the Campus that the return (TC 150) has posted to a module in which such notification was previously requested.
152	Tax Exempt Bond Acknowledgement Notice.
531	Backup Withholding Alert.
538	Backup Withholding Notification Balance Due.
539	Final Backup Withholding Notification Balance Due.
540	Backup Withholding Notification Return Delinquencies.
541	Final Backup Withholding Notification Return Delinquencies.
542	Notice to Payee Re: Stop Backup Withholding.
543	Notice to Payer to Start Backup Withholding.
544	Notice to Payer to Stop Backup Withholding.
545	Notice to Payer to Stop Backup Withholding.
546	Special Backup Withholding Listing

**CP Notices 538-545 have Spanish translations in the 6xx Series**

**4 IRP Notices**

<b>No.</b>	<b>Explanation</b>
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.
2501	Initial contact notice to resolve discrepancy between Income, Credits and/or deductions claimed on return and those reported by payers on information returns.

**5 BMF Notices**

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

<b>CP No.</b>	<b>Amt.</b>	<b>Explanation</b>
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.

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	An FTD coupon received that was incomplete.
109	Yes	Explaining that the return was delayed in processing because of the Employer Identification Number or name shown on the return.
110	Yes	Math Error - Balance due on Form 1066
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.
118	Yes	Math Error – Refund on Form 1066
120		Verify Tax Exemp Status was revoked
120A		Your organization's Tax Exempt status was revoked.
123	Yes	Math error on Form CT-1 with the net result a zero or less than a \$1.00 balance
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, 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, 990-C or 990-T with the net result a balance due under \$5.00.
132	Yes	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a balance due.
133	Yes	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a net overpayment.
135	Yes	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.
138	No	Overpayment Adjustment-Offset (This notice does not cause extraction but is passed when a module is extracted. Offsets from IMF will not be passed)
141C		Notification of tax, penalty and interest due on an Incomplete and Late Filed return without a math error.
141I		Notification of tax, penalty and interest due on an Incomplete filed return without a math error.
141L		Notification of tax, penalty and interest due on a late filed return without a math error.
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 (This notice does not cause extraction but is passed when a module is extracted.
146	Yes	Math error on Form 2290 that resulted in the installment payment with the return being less than the correct percentage due. Without the math error the installment payment would have been correct.
149	No	BMF Refund Offset to the DMF
150A	No	Invites current Form 941 filer to file Form 944 next year.
150B	No	Invites current Form 941SS filer to file Form 944SS next year.
152		Tax Exempt Bond Acknowledgement
153	No	Direct Deposit Notice of Refund
154	No	S.C. Notice of Refund Cancellation
156	Yes	No Math Error – Reminder of Installment Due Form 2290
157	Yes	Math Error – Reminder of Installment Due Form 2290
159	Yes	Notification that the Form 2290 installment agreement has defaulted and the total unpaid balance is due.
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.
162	Yes	Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.
163	Yes	Annual notification to remind the taxpayer of a balance due of Tax, Penalty and Interest on a module that has been in currently not collectible status for at least 65 cycles

CP No.	Amt.	Explanation
164	Yes	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 (after 01-01-2011, will include penalty on all dishonored payments).
166	Yes	Notification that the Direct Debit Installment Agreement (DDIA) payment could not be withdrawn due to insufficient funds and that the DDIA may be in default. (after 01-01-2011, will include a bad check penalty on all dishonored payments).
167/1		Issued to notify the taxpayer of a proposed increase in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
67A		Issued to notify the taxpayer of a proposed decrease in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
168/1		Issued to notify the taxpayer of a proposed decrease in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
68A		Issued to notify the taxpayer of a proposed decrease in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
169	No	Notification that the return filed is missing and requesting that a copy be furnished.
170	No	Notification to the Campus 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.
173	No	Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.
174	No	Request for missing explanation for "exempt Remuneration" on Form 940 or 940EZ Schedule B.
175	No	Request to substantiate the credits shown on Form 941, 942 or 943.
177	No	Request to substantiate the credits shown on Form CT-1.
179	No	Notification that a Final Form 941, 945 or 943 has been received.
183	No	Request to furnish missing abstract numbers on the Form 720 filed.
184	No	Request to substantiate the credits shown on the Form 720 filed.
185	No	Notification to the Campus that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.
186	No	Notification to the Campus of a potential manual interest or penalty adjustment.
187	Yes	Reminder to the taxpayer of balance due
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	Notification that an amended return was received but an original return was not received.
191	No	Notification to SC Accounting to update the installment billing clerks file.
192	No	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.
193/1	No	Notification to SC Adjustments that a duplicate or amended return posted to a tax module with an original return posted.
93A		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.
194	No	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.
195	No	Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.
197A	No	FTD Alert Notice – Expiration of DA 87 (comes in as 597)
202	No	TIN change – filing requirements mismatch (For CP 202 & 206 with the "from" side out of segment or if "from" side is not active, do not extract notice to "from" side account)
206	No	Notice of no merge – TDA/Part-Pay Agreement module
207	No	Proposed FTD Penalty
207L		Proposed FTD Penalty — Request for Correct ROFT Information – Over \$100,000
208	No	Notice of Potential Credit Transfer
210		Notification of Adjustment to tax return.
211		Notification of FTD Penalty.
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
215		Notification of a Civil Penalty assessment.
216F		Application for Extension of Time to File an Employee Plan Return - Approved
216G		Application for Extension of Time to File an Employee Plan Return - Denied/missing signature
216H		Application for Extension of Time to File an Employee Plan Return - Denied/not timely
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 of \$5 (\$1 on Form 11) or more and module not in TDA status (all returns). (CP 240 generated instead if TC 290 posts with Blocking Series 550-559)

CP No.	Amt.	Explanation
221	No	Exempt under section 501(e), 501(f) or 501(k). Form 940 not required.
222	No	TIN change on a CAF account
223	No	S.C. Notice. Late Filed – F3520A
224	No	Personal Service Corporation Returns
225	Yes	IDRS Credit Transfer Notice
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. Master file generated.
231	No	Notification to SC Accounting that an undelivered refund check has posted for this account.
232A		Form 5558 extensions for Form 5330 - approved
232B		Form 5558 extensions for Form 5330 – Denied - not Timely
232C		Form 5558 extensions for Form 5330 - Denied - not signed
232D		Form 5558 extensions for Form 5330 - Denied – unacceptable reason
233	No	Notification to SC Examination that taxpayer has protested an assessed math error amount. The account has been adjusted and referred to Examination.
234	No	Notification to SC Adjustments of a potential ES Penalty on an account.
235	No	FTD Penalty Waiver
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 status. TC 290 (BS 550-559) posts to MFT 01, 04, 11 modules.
241	No	SC Transcript 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.
244		Issued as a Special Tax Stamp and receipt to taxpayers for full payment of special taxes on Forms 11, Special Tax Returns.
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 Your 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). Generated as the result of Status Code 16 posting to CAP. The notice is generated from the CAP system, not BMF.
254		Reserved for CAWR
255		Reserved for CAWR
258	No	Notice of Non-Acceptance of F8716
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.
259B	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259C	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259D	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259E	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259F	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259G		EO ReturnDelinquency Notice 1020-POL
259H		EO Return Delinquency Notice PAC
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.
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 and 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

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CP No.	Amt.	Explanation
		request for resolution of the condition.
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.
270	No	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.
275	No	Foreign Sales Corporation notice of termination
277	No	Form 8832 Entity Classification Election acceptance
279	No	Acceptance of Form 8869, Qualified Subchapter S Subsidiary Election
280	No	Requesting the cross reference Social Security Number for the Form 720 filed with Abstract Number 52.
281	No	Revocation of Form 8869
282	No	Notification of Possible FR – F1065 & F1065B
283		Penalty Charged on your Form 5500
284	No	Issued to inform the Campus that follow up action should be performed before the ASED or CSED expires.
285	No	Rejects Accounting Period Change via F1128
286	No	Accepts Account Period Change via F8716
287	No	Rejects Account Period Change via F8716
288	No	Accepts Small Business Becoming QSST via F2553
290	No	Accepts Request To Become Small Business Trust via F2553
291	No	Rejects Request To Become Small Business Trust via F2553
292	No	Rejects Small Business Becoming QSST via F2553
293	No	Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.
294	No	Notification to SC Adjustments of a potential 15% FTD penalty on an account.
295		Request for Payment – Form 5500
295A		Request for payment (5500NMF Accounts)
297	No	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing
298	No	Final Notice Before Levy on Social Security Benefits
299		Annual Electronic Notice Filing Requirement
331	Yes	TDA Information Record
(DAV)		
332	No	IMF Cross-reference Information Notice (goes out as a 996)
355	No	TDI Research Transcript (Specific: entity and tax class for prior year)
(QDI)		
369	No	Refund Transcripts (issued to cause extraction to losing S.C. but does not itself cause extraction).
(REF)		Refund of \$50,000 or more
370	No	NMFL Transcript (Specific with Entity)
(NML)		
376	No	High Risk Refund Transcripts (issued to cause extraction to losing S.C. but does not itself cause extraction). High risk refunds.
(REF)		
384	No	Refund Transcripts (issued to cause extraction to losing Service Center but does not itself cause extraction).
(REF)		
403		Form 5500 Series First Delinquency Notice
406		Form 5500 Series Final Delinquency Notice
801	Yes	Math Error – Balance Due \$5 or more on 940PR
802	Yes	Math Error – Balance Due \$5 or more on 940PR, 942PR or 943PR
811	Yes	Math Error – Overpayment \$1 or more on 940PR
812	Yes	Math Error – Overpayment \$1 or more on 940PR, 942PR or 944PR
861	Yes	No Math Error – Balance Due \$5 or more on 940PR, 941PR, 942PR or 943PR
865	Yes	Penalty for dishonored check (FTD) on 940PR, 941PR or 943PR (after 01-01-2011, will include penalty on all dishonored payments).
874	No	Request explanation of Schedule B exemptions (condition code C) on 940PR
875	No	Unexplained adjustment of \$10 or more (condition code C) on 941PR, 942PR or 943PR
910	Yes	Audit/DP adjustment-overpayment, even balance (within tolerance) or balance due of \$5 or more and module in TDA status. 940PR, 941PR, 942PR and 943PR. See CP 210 for return settlement conditions.
920	Yes	Audit/DP adjustment-balance due of \$5 or more and module not in TDA status. 940PR, 941PR, 942PR and 943PR.



## 6 EPMF Notices

CP No.	Explanation
212	Notification of EIN assigned in error
213(I) & (N)	Notification of Proposed Penalty for Late/Incomplete Return
213R	Reasonable Cause Approved
580	Notice of EIN assigned to sponsor from Form SS-4 to Tele-TIN
581	Notice of EIN assigned to sponsor from a 5500 series return
582	Notice of EIN assigned to the administrator from Form SS-4 or Tele-TIN
583	Notice of EIN assigned to a trust
584	Notice of EIN assigned to the administrator from a 5500 series return

The following CP notices are shown in the notice section on IDRS. (Ref. PRP 760, Section 4 and 45). They do not post to master file.

CP No.	Explanation
QDI	Master file TDI Research Transcript
NMF	NMF Liability Transcript.

## 7 Internal IRA Notices

CP No.	Explanation
14-I	Issued as a first notice to inform a taxpayer of a balance due where there is no math error.
21-I/22-I	Issued to notify Campus of Audit/DP Adjustment potential.
29	A CP 29 (formerly CP 329) generates and an E- freeze is set when an amended return posts to IRAF with no original return (TC 150) present.
36	A CP 36 (formerly CP 336) generates and an -A freeze is set when a duplicate or amended return posts to an IRAF module containing a TC 150.
332	Issued to notify the Campus of an IRA module which has a debit balance that has not been satisfied.
41	Notify Campus that an unreversed manual refund freeze has existed for over 7 weeks.
MFT29CRED	Notify Campus of a module which has a credit available for refund.
96	To be used to journalize the amount of a transfer-out, and to prepare the transfer Document, F 514B.

## 8 IDRS Notices and Forms (6xx Series – Spanish 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	1st Notice—EPMF Return Delinquency
406	Final Notice—EPMF Return Delinquency
425	Second Exempt Organization Delinquency Notice for Form 990.
426	Second Exempt Organization Delinquency Notice for Form 990PF.
427	Second Exempt Organization Delinquency Notice for Presumptive Form 990PF.
428	Second Exempt Organization Delinquency Notice for Form 990T.
429	Second Exempt Organization Delinquency Notice for Form 5227.
430	EO Return Delinquency Notice-POL (2 <sup>nd</sup> notice).
431	2 <sup>nd</sup> Notice PAC
501/601	1st Notice—Balance
503/603	3rd Notice—Balance Due
504/604	4th Notice—Balance Due
505	TDA
512	Levy Source Listing
515/615	1 <sup>st</sup> Notice – Return Delinquency for BMF modules with a BOD of TEGE only. (New IMF CP59 & 759SP and new BMF CP. 259 & 959SP replaced the CP 515/615, effective January 2008.)
516	2 <sup>nd</sup> notice – Return Delinquency for IMF PC-B modules only.
518/618	4th Notice—Return Delinquency

Any line marked with # is for official use only

<b>Number</b>	<b>Name or Description</b>
521/621	Installment Agreement Reminder Notice
522/622	Review Financial Condition
523/623	Installment Agreement Default Notice
525	DAIP
533	Combat Status Verification
534	Combat Suspension Term.
535	Military Suspension Term.
536	Collateral Suspension Term.
527	Trust Fund Recovery Penalty Assessment Statute Notice
529	Collection Statute about to Expire
528	Satisfied Module with Lien File Notice
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.
562A	ATIN Notice – Request for Additional Information
562B	ATIN Notice – Second Request for Additional Information
562C	ATIN Extension Request – Additional Information Needed
562D	ATIN Extension Request – Second Request for Additional Information Needed
563	ATIN Rejection Notice
564	CP 564 Notice to Taxpayer that undeliverable refund check reissued(F5511)
569	Penalty and Interest Explanation
570	PTIN Rejection Notice
571	PTIN Assignment Notice
572A	PTIN Suspension Notice
572B	PTIN Suspension Notice - Follow-up
587	Notice of Dishonored Check not paid by bank

## 9 Master File Notices (Spanish)

Spanish Settlement Notices and Taxpayers Letters are issued to describe monetary transactions and request information on Form 1040PR, 941PR or 943PR tax module. These notices have been translated into Spanish from English. To find the English counterpart of a Spanish notices subtract 700 from the computer paragraph number. These notices are printed at Philadelphia Campus for Virgin Islands and Puerto Rico filers only.

<b>CP No.</b>	<b>Explanation</b>
601	Reminder - 1 <sup>ST</sup> . Notice Balance Due
603	IMPORTANT – Immediate action is required
604 & B	URGENT
604 CDP	Balance Due Notice – Final Notice – Intent to Levy & your right to a hearing
615	Request for your Tax Return – Is Overdue
615-B	File your return or respond by... Credit Information Table
615-FY	File your IRS Form 8752
616	Final Notice – File your Tax Return by... Account Summary
618	Return Delinquency Notice (IMF/BMF)
621	Installment Agreement Monthly Reminder Notice
621F	Your Installment Agreement will Terminate On...
622	Financial Statement
623	Notice of Intent to Levy
711	Balance Due on Form 1040PR Math Error
712	Overpayment Form 1040PR
713	Math Error Settlement on Form 1040PR Math Error
714	No Math Error Balance Due 1040PR (IMF/SP)
721/722	Audit/DP Tax Adjustment (IMF/SP)
723	ES Discrepancy, Balance Due of \$5 or More
749	Overpayment Adjustment, Offset (IMF/Spanish)
759	1 <sup>st</sup> notice IMF Nonfiler Return Delinquency
771	Reminder: You Owe Past Due Taxes
772	Balance Due Annual Reminder Notice

<b>CP No.</b>	<b>Explanation</b>
773	Balance Due Annual Reminder Notice
774	Balance Due Annual Reminder Notice
784-A	Complete this new form to claim the EIC credit
784-B	You meet the EIC residency test
784-C	Don't delay your EIC
784-D	Last Reminder, Don't Delay Your EIC
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)
821	Math Error—Settlement on Forms 940PR (BMF/Spanish)
822	Math Error—Settlement on Forms 941PR, 942PR (BMF/Spanish)
834B	FTD/Estimated Payment Discrepancy Notice – Balance Due
834R	FTD/Estimated Payment Discrepancy Notice – Refund
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)
865	Penalty for Dishonored Check—Form 940PR, 941PR or 943PR (Spanish) (after 01-01-2011, will include penalty on all dishonored payments).
874	Unexplained Exempt Remuneration Listed on Form 940PR (BMF/Spanish)
875	Unexplained Adjustment on Forms 941PR, or 943PR (BMF/Spanish)
910	Audit/DP Tax Adjustment Notices (BMF/Spanish)
920	Audit/DP Tax Adjustment Notices (BMF/Spanish)
959	1 <sup>st</sup> notice BMF Nonfiler Return Delinquency
2011	Payee TIN Perfection Notice (“Request for Verification of Name and Tax Identifying Number”)
2015	Payer Correction Letter (“Correction of Information Returns”)
3000	Request for Verification of Social Security Number on Form W-4

## 10 Taxpayer Notice Codes

### (1) Math Error 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

<b>Code</b>	<b>Form</b>	<b>Computer Prints</b>
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, *Itemized Deductions*, as a miscellaneous itemized deduction, subject to the 2% limitation.

If you filed a Schedule A, we changed it to include the loss.

If you didn't file a Schedule A and your IRA loss was:

- Less than the standard deduction, we did not allow the loss as a deduction from your income.
- Greater than the standard deduction, we allowed the loss as your total itemized deduction on Schedule A because it lowered your taxable income.

**NOTE:** If you have other itemized deductions in addition to IRA losses, you may file Form 1040X, *Amended US Individual Income Tax Return*, and include them on Schedule A, *Itemized Deductions*, to reduce your tax.

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 can not 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, *Credit for Federal Tax Paid on Fuels*, 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, *Qualified Vehicle Electric Credit*, 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 We changed the amount claimed as foreign tax credit. The error was in the:

**TPNC Computer Prints**

- Computation of the tax on Form 1116, *Foreign Tax Credit*, and/or Transfer of the amount to page 2 of your Form 1040.
- 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, *Notice to Shareholder of Undistributed Long-Term Capital Gains*. 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 a
- 030 Negative deductions may not be claimed on Schedule A. We have deleted the negative entry from 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, *Amended U.S. Individual Income Tax Return*, 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 [www.irs.gov](http://www.irs.gov).
- 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, *Employer's Quarterly Tax Return for Household Employees*, and on Form 940, *Employer's Annual Federal Unemployment (FUTA) Tax Return*. 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, *Household Employment Tax*. 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, *Claim for Refund of Excise Taxes*, 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, *Household Employment Taxes*, 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.

**TPNC Computer Prints**

- 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, *Moving Expenses*, as a moving expense deduction on page 1 of your Form 1040.
- 054 We didn't allow your Deferral of Additional 1993 Taxes. In order to claim this deferral, you must have filed your 1993 tax return by April 15, 1994.
- 055 We didn't allow the amount claimed as foreign tax credit because Form 1116, *Foreign Tax Credit*, 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, *Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts*, 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, *Empowerment Zone and Renewal Community Employment Credit*, 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, *Qualified Zone Academy Bond Credit*, 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, *New York Liberty Zone Business Employee Credit*, 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, *Historic Preservation Certification Application*, 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, *Credit for Increasing Research Activities*, on your original 1999 or 2000 tax return. The credit may only be claimed on Form 1045, *Application for Tentative Refund*, or Form 1040X, *Amended U.S. Individual Income Tax Return*. For additional information, refer to instructions for preparing Form 6765, *Credit for Increasing Research Activities*.
- 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- VACANT
- 100

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

- Current Year 2003 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 (TY02 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.

The Document Library System (DLS) developer will use the following rules to process the TPNCs:

- TPNCs with Default Form Type will be suffixed with a letter “D”.
- TPNCs with Form Type 1040 will be suffixed with a letter “L”.
- TPNCs with Form Type 1040A will be suffixed with a letter “A”.
- TPNCs with Form Type 1040EZ will be suffixed with a letter “E”.
- TPNCs with Form Type 1040NR will be suffixed with a letter “N”.
- TPNCs with Form Type 1040NR-EZ will be suffixed with a letter “Z”.
- TPNCs with Form Type 1040PR will be suffixed with a letter “P”.
- TPNCs with Form Type 1040SS will be suffixed with a letter “S”.

#### Form 1040/1040A

TPNC	Form	DLS	Computer Prints
009	Default	009D	You claimed an incorrect amount as estimated tax payments and credits (see the statement of your estimated tax account at the end of this notice.  Usted reclamó una cantidad incorrecta como los pagos del impuesto estimado y créditos (vea la informacion en su cuenta de impuesto estimado al final de este aviso)
100			Blank notice (10 blank lines in explanation area)
101	Default	101D	We changed your filing status. We refigured your tax using the <b>Single</b> filing status based on the information on your tax return.
102	Default	102D	We changed your filing status. We refigured your tax using the <b>Married Filing Jointly</b> filing status based on the information on your tax return.
103	Default	103D	We changed your filing status. We refigured your tax using the <b>Married Filing Separately</b> filing status based on the information on your tax return.
104	Default	104D	We changed your filing status. We refigured your tax using the <b>Head of Household</b> filing status based on the information on your tax return.
105	Default	105D	We changed your filing status. We refigured your tax using the Qualifying Widow(er) filing status based on the information you reported on your tax return
106	Default	106D	We changed your filing status. We refigured your tax using the <b>Married Filing Jointly</b> 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 <b>Qualifying Widow(er)</b> filing status if you have a dependent child.
107	Default	107D	We changed your filing status. We refigured your tax using the <b>Single or Head of Household</b> filing status. You must have a dependent child to use the <b>Qualifying Widow(er)</b> filing status.
108	Default	108D	We changed your filing status. We refigured your tax using the <b>Single</b> filing status. Your return was filed using the <b>Head of Household</b> filing status. The name of the dependent that qualifies you for the <b>Head of Household</b> filing status was not present on your tax return.
109	Default	109D	We changed your filing status. We refigured your tax using the <b>Married Filing Separately</b> filing status because you can't claim your spouse as an exemption when using <b>Single</b> or <b>Head of Household</b> filing status. <i>Note:</i> You may file Form 1040X, <i>Amended US Individual Income Tax Return</i> , claiming the <b>Married Filing Jointly</b> filing status for a more favorable tax rate. Both you and your spouse must sign Form 1040X.
110	Default	110D	We changed your filing status. We refigured your tax using the <b>Single</b> filing status. You can't qualify for <b>Head of Household</b> filing status when you are claimed as a dependent on another person's tax return.
111	Default	111D	We transferred the information from the tax form you filed and processed it as a

Any line marked with # is for official use only

TPNC Form	DLS	Computer Prints
		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.
112	NA	VACANT
113	Default	113D We lowered the total 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.
	1040	113L We lowered the total income on Line 22 of your Form 1040 because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
	1040A	113A We lowered the total income on Line 15 of your Form 1040A because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
	1040EZ	113E We lowered the adjusted gross income on Line 4 of your Form 1040EZ because income was included that is not taxable. Welfare payments, Workmen's Compensation, etc., are not taxable income.
114	Default	114D 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.
	1040	114L We changed the total income on Line 22 to include all the Forms W-2, W-2G, etc., that were attached to your Form 1040 because there was an error in the total income reported.
	1040A	114A We changed the total income on Line 15 to include all the Forms W-2, W-2G, etc., that were attached to your Form 1040A because there was an error in the total income reported.
	1040EZ	114E We changed the adjusted gross income on Line 4 to include all the Forms W-2, W-2G, etc., that were attached to your Form 1040EZ because there was an error in the total income reported.
115	Default	115D We changed the total income on page 1 of your tax return to include the tips shown on Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> . Tips must be included as wages on your tax return.
	1040	We changed the amount of wages on Line 7 of your Form 1040 to include the tips shown on Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> . Tips must be included as wages on your tax return.
	1040A	115A NA
	1040EZ	115E NA
116	Default	116D We changed the amount of taxable income on page 1 of your tax return because there was an error on Schedule B <i>Interest and Ordinary Dividends</i> . The error was in the: - computation of the total taxable interest <b>and/or</b> - transfer of that amount to page 1 of your tax return.
	1040	116L We changed the amount of taxable interest on Line 8A of your Form 1040 because there was an error on Schedule B, <i>Interest and Ordinary Dividends</i> . The error was in the: - computation of the total taxable interest on Line 4 of your Schedule B <b>and/or</b> - transfer of that amount to Line 8A of your Form 1040.
	1040A	116A We changed the amount of taxable interest on Line 8A of your Form 1040A because there was an error on Schedule B, <i>Interest and Ordinary Dividends</i> . The error was in the: - computation of the total taxable interest of Line 4 of your Schedule 1 <b>and/or</b> - transfer of that amount to Line 8A of your Form 1040A.
	1040EZ	116E NA
117	Default	117D 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, <i>Interest and Ordinary Dividends</i> , because your filing status is Married Filing Separately.
	1040	117L We changed the amount of taxable interest on Line 8A of your Form 1040. We



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		didn't allow excludable savings bond interest on Schedule B, <i>Interest and Ordinary Dividends</i> , because your filing status is Married Filing Separately.
1040A	117A	We changed the amount of taxable interest income on Line 8A of your Form 1040A. We didn't allow excludable savings bond interest on Schedule 1, <i>Interest and Ordinary Dividends</i> , because your filing status is Married Filing Separately.
1040EZ	117E	NA
118 NA		VACANT
119 Default	119D	We changed the amount of ordinary dividends on page 1 of your tax return because there was an error on Schedule B, <i>Interest and Ordinary Dividends</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the total taxable dividend income <b>and/or</b></li> <li>- transfer of that amount to page 1 of your tax return.</li> </ul>
1040	119L	We changed the amount of ordinary dividends on Line 9A of your Form 1040 because there was an error on Schedule B, <i>Interest and Ordinary Dividends</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the total taxable dividend income on Line 6 of your Schedule B <b>and/or</b></li> <li>- transfer of that amount to Line 9A of your Form 1040.</li> </ul>
1040A	119A	We changed the amount of ordinary dividends on Line 9A of your Form 1040A because there was an error on Schedule 1, <i>Interest and Ordinary Dividends</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the total taxable dividend income on Line 6 of your Schedule 1 <b>and/or</b></li> <li>- transfer of that amount to Line 9A of your Form 1040A</li> </ul>
1040EZ	119E	NA
120 Default	120D	State income tax payments must be claimed as an itemized deduction on Line 5 of Schedule A, <i>Itemized Deductions</i> . These payments can't be subtracted on page 1 of the tax return. <p>If you filed a Schedule A, we changed it to include the state income tax payments.</p> <p>If you didn't itemize deductions on 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.</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, <i>Amended US Individual Income Tax Return</i>, and include them on Schedule A, <i>Itemized Deductions</i>, to reduce your tax.</p>
121 Default	121D	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, <i>Profit or Loss From Business</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the net profit or loss on Schedule C/C-EZ <b>and/or</b></li> <li>- transfer of that amount to page 1 of your tax return.</li> </ul>
1040	121L	We changed the amount of business income or loss on Line 12 of your Form 1040 because there was an error on Schedule C/C-EZ, <i>Profit or Loss From Business</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the net profit or loss on Line 31 of Schedule C or Line 3 of Schedule C-EZ <b>and/or</b></li> <li>- transfer of that amount to Line 12 of your Form 1040.</li> </ul>
1040A	121A	NA
1040EZ	121E	NA
122 Default	122D	We changed the amount of capital gain or loss on page 1 of your tax return because there was an error on Schedule D, <i>Capital Gains and Losses</i> . The

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		error was in the: <ul style="list-style-type: none"> <li>- computation of the capital gain or loss <b>and/or</b></li> <li>- transfer of that amount to page 1 of your tax return.</li> </ul> Capital losses are limited to \$3,000 (\$1,500 for Married Filing Separately).
1040	122L	We changed the amount of capital gain or loss on Line 13 of your Form 1040 because there was an error on Schedule D, <i>Capital Gains and Losses</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the capital gain or loss from Part III of your Schedule D <b>and/or</b></li> <li>- transfer of that amount to Line 13 of your Form 1040.</li> </ul> Capital losses are limited to \$3,000 (\$1,500 for Married Filing Separately)
1040A	122A	NA
1040EZ	122E	NA
123 Default	123D	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, <i>Sales of Business Property</i> , to page 1 of your tax return.
1040	123L	We changed the amount of capital gain or loss on Line 14 of your Form 1040. There was an error in the transfer of the amount from Line 18b(2) of your Form 4797, <i>Sales of Business Property</i> , to Line 14 of your Form 1040.
1040A		NA
1040EZ		NA
124 NA		VACANT
125 NA		VACANT
126 Default	126D	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, <i>Supplemental Income and Loss</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the income or loss on Schedule E <b>and/or</b></li> <li>- transfer of that amount to page 1 of your tax return.</li> </ul>
1040	126L	We changed the amount of rental real estate, royalties, partnerships, S corporations, trusts, etc., on Line 17 of your Form 1040 because there was an error on Schedule E, <i>Supplemental Income and Loss</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the income or loss on Line 26 or Line 41 of your Schedule E <b>and/or</b></li> <li>- transfer of that amount to Line 17 of your Form 1040.</li> </ul>
1040A	126A	NA
1040EZ	126E	NA
127 Default	127D	We changed the amount of farm income or loss on page 1 of your tax return because there was an error on Schedule F, <i>Profit or Loss From Farming</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the net profit or loss on Schedule F <b>and/or</b></li> <li>- transfer of that amount to page 1 of your tax return.</li> </ul>
1040	127L	We changed the amount of farm income or loss on Line 18 of your Form 1040 because there was an error on Schedule F, <i>Profit or Loss From Farming</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the net profit or loss on Line 36 of your Schedule F <b>and/or</b></li> <li>- transfer of that amount to Line 18 of your Form 1040.</li> </ul>
1040A	127A	NA
1040EZ	127E	NA
128 Default	128D	We changed one or more of the following schedules based on information you provided on Forms(s) 6198, <i>At-Risk Limitations</i> , and/or Forms(s) 8582, <i>Passive Activity Loss Limitations</i> : <ul style="list-style-type: none"> <li>Schedule C, <i>Profit or Loss From Business</i></li> <li>Schedule E, <i>Supplemental Income and Loss</i></li> <li>Schedule F, <i>Profit or Loss From Farming</i></li> </ul> The amount of loss you can deduct is limited based on the amount of investment at risk.
129 Default	129D	We didn't allow the negative entry of unemployment compensation reported on

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		page 1 of your tax return. You can only reduce your unemployment compensation by the amount received and repaid in the same year. <b>Note:</b> If you have other itemized deductions in addition to repayments of unemployment compensation, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , 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, <i>Itemized Deductions</i> .
1040	129L	We didn't allow the negative entry of unemployment compensation reported on Line 19 of your Form 1040. You can only reduce your unemployment compensation by the amount received and repaid in the same year. <b>Note:</b> If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , 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, <i>Itemized Deductions</i> .
1040A	129A	We didn't allow the negative entry of unemployment compensation reported on Line 13 of your Form 1040A. You can only reduce your unemployment compensation by the amount received and repaid in the same year. <b>Note:</b> If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , 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, <i>Itemized Deductions</i> .
1040EZ	129E	We didn't allow the negative entry of unemployment compensation reported on Line 3 of your Form 1040EZ. You can only reduce your unemployment compensation by the amount received and repaid in the same year. <b>Note:</b> If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , 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, <i>Itemized Deductions</i> .
130	NA	VACANT
131	Default	131D 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. <b>Note:</b> Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to computing your taxable 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> .
1040	131L	We changed the amount of taxable social security benefits on Line 20B of your Form 1040 because there was an error in the computation of the taxable amount. <b>Note:</b> Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to computing your taxable 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> .
1040A	131A	We changed the amount of taxable social security benefits on Line 14B of your Form 1040A because there was an error in the computation of the taxable amount. <b>Note:</b> Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to

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		computing your taxable 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> .
1040EZ	131E	NA
132	Default	132D 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. <b>Note:</b> If you have other itemized deductions in addition to Social Security benefit repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , 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, <i>Itemized Deductions</i> . Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to computing your taxable 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> .
1040		132L We didn't allow the negative entry of Social Security benefits reported on Line 20b of your Form 1040. You can only reduce your Social Security benefits by the amount received and repaid in the same year. <b>Note:</b> If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , 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, <i>Itemized Deductions</i> . Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to computing your taxable 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> .
1040A		132A We didn't allow the negative entry of Social Security benefits reported on Line 14B of your Form 1040A. You can only reduce your Social Security benefits by the amount received and repaid in the same year. <b>Note:</b> If you have other itemized deductions in addition to unemployment compensation repayments, you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , 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, <i>Itemized Deductions</i> . Publication 915, <i>Social Security and Equivalent Railroad Retirement Benefits</i> , provides additional information related to computing your taxable 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> .
1040EZ	132E	NA
133	Default	133D 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, <i>Itemized Deductions</i> .  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: - less than the standard deduction; we <b>did not</b> allow them as a deduction from your income

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		<ul style="list-style-type: none"> <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 these gambling 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>	
1040	133L	<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 Line 21 of Form 1040 and claim losses up to the amount of winnings as an itemized deduction on Line 28 of Schedule A, <i>Itemized Deductions</i>.</p> <p>If you filed a Schedule A, we changed it to include the losses.</p> <p>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 <b>did not</b> allow them as a deduction from your income</li> <li>- greater than the standard deduction, we allowed them as your total itemized deductions on Line 27 of Schedule A because it lowered your taxable income.</li> </ul> <p><b>Note:</b> If you have other itemized deductions in addition to these gambling 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>	
	1040A	133A	NA
	1040EZ	133E	NA
134	Default	134D	<p>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, <i>Parents' Election to Report Child's Interest and Dividends</i>, 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.</p>
	1040	134L	<p>We removed your child's income from Line 21 of your Form 1040 and refigured your tax. Your child's investment income can't be reported on Form 8814, <i>Parents' Election to Report Child's Interest and Dividends</i>, 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.</p>
	1040A	134A	NA
	1040EZ	134E	NA
135	Default	135D	<p>We moved the amount of USDA settlement from page 1 of your tax return to page 1 of your Schedule F, <i>Profit or Loss from Farming</i>. Income received from the settlement must be included on your Schedule F and is subject to self-employment tax.</p>
	1040	135L	<p>We moved the amount of USDA settlement from Line 21 of your Form 1040 to Line 10 of your Schedule F, <i>Profit or Loss from Farming</i>. Income received from the settlement must be included on your Schedule F and is subject to self-employment tax.</p>
	1040A	135A	NA
	1040EZ	135E	NA
136	Default	136D	<p>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, <i>Casualties and Thefts</i>. If you are not required to file Form 4797, <i>Sales of Business Property</i>, casualty or theft losses of business property should be reported on page 1 of your tax return.</p>
	1040	136L	<p>We changed the amount of other gains or losses on Line 14 of your Form 1040 to include your overall business loss from Line 28 of your Form 4684, <i>Casualties and Thefts</i>. If you are not required to file Form 4797, <i>Sales of</i></p>

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		<i>Business Property</i> , casualty or theft losses of business property should be reported on Line 14 of Form 1040.
1040A	136A	NA
1040EZ	136E	NA
137	NA	VACANT
138	Default	138D 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 childcare expenses must be included as wages on your tax return.
	1040	138L We changed the total income on Line 22 of your Form 1040 to include the taxable amount of your employer-provided dependent care benefits. Benefits you received that were more than your childcare expenses (the amount from Line 29 of your Form 2441, <i>Child and Dependent Care Benefits</i> ) must be included as wages on Line 7 of your Form 1040.
	1040A	138A We changed the total income on Line 15 of your Form 1040A to include the taxable amount of your employer-provided dependent care benefits. Benefits you received that were more than your childcare expenses (the amount from Line 23 29 of your Schedule 2Form 2441, <i>Child and Dependent Care Benefits</i> ), must be included as wages on Line 7 of your Form 1040A.
	1040EZ	138E NA
139	Default	We did not allow the amount of moving expenses from Form 3903/3903F, Moving Expenses claimed. We changed the adjustments to income on page 1 of your tax return. to exclude expenses from Form 3903, Moving Expenses. These You can not claim these expenses on your tax return and also claim the same expenses were included with our other Schedule A deductions. Moving expenses must be claimed as an itemized deduction on Schedule A, Itemized Deductions, for the tax year of the return filed.
	1040	We did not allow the amount of moving expenses from Form 3903/3903F, Moving Expenses claimed on line 26 of Form 1040. You can not claim these expenses on line 26 of Form 1040 and also claim the same expenses on line 28 of Schedule A, Itemized Deductions, for the tax year of the return filed.
	1040A	N/A
	1040EZ	N/A
140	Default	We didn't did not allow the amount of claimed as 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.
	1040	N/A
	1040A	N/A
	1040EZ	N/A
141	Default	141D We changed the amount of total income on page 1 of your tax return because there was an error in the computation.
	1040	141L We changed the amount of total income on Line 22 of your Form 1040 because there was an error in the computation.
	1040A	141A We changed the amount of total income on Line 15 of your Form 1040A because there was an error in the computation.
	1040EZ	141E We changed the amount of total income on Line 4 of your Form 1040EZ because there was an error in the computation.
142	Default	142D 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).
	1040	142L We changed the amount claimed as Educator Expenses Deduction on Line 23 of your Form 1040. 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).
	1040A	142A We changed the amount claimed as Educator Expenses Deduction on Line 16 of your Form 1040A. The amount claimed was more than the amount allowed

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		based on your filing status. Educator Expenses are limited to \$250 (\$500 for Married Filing Joint).
143	1040EZ Default	142E NA 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.
	1040	We didn't allow the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040. You can not claim both the Tuition and Fees Deduction Credit and the Education Credit for the same person.
	1040A	We didn't allow the amount claimed for Tuition and Fees Deduction on line 19 of your Form 1040A. You can not claim both Tuition and Fees Deduction Credit and Education Credit for the same person.
144	1040EZ Default	N/A We changed the amount claimed for Tuition and Fees Deduction on page 1 of your Form 1040. The error was in the:
	1040	<ul style="list-style-type: none"> <li>• Computation of Form 8917, Tuition and Fees Deduction <b>and/or</b> Transferring of the total amount from Form 8917 to page 1 of your tax return.</li> </ul> We changed the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040. The error was in the:
	1040A	<ul style="list-style-type: none"> <li>• Computation of the total amount on line 6 of Form 8917 <b>and/or</b> Transfer of that amount to line 26 of your Form 1040.</li> </ul> We changed the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040A. The error was in the:
	1040EZ	N/A
145	NA	VACANT
146	Default	146D We didn't allow your adjustment to income for alimony paid. The Social Security number for the person who received the alimony was not provided as required.
	1040	146L We didn't allow the amount claimed as alimony paid on Line 31A of your Form 1040. The Social Security number for the person who received the alimony was not provided on Line 31b of your Form 1040 as required.
	1040A	146A NA
	1040EZ	146E NA
147	Default	147D We changed the amount claimed as IRA deduction that was more than the maximum amount. You must file or amend Form 8606, <i>Nondeductible IRAs</i> , to reflect this change and refigure the basis of your IRA.
	1040	147L We changed the amount claimed as IRA deduction on Line 32 of your Form 1040 that was more than the maximum allowable amount. You must file or amend Form 8606, <i>Nondeductible IRAs</i> , to reflect this change and refigure the basis of your IRA.
	1040A	147A We changed the amount claimed as IRA deduction on Line 17 of your Form 1040A that was more than the maximum allowable amount. You must file or amend Form 8606, <i>Nondeductible IRAs</i> , to reflect this change and refigure the basis of your IRA.
	1040EZ	147E NA
148	Default	148D 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.
	1040	148L We didn't allow the amount claimed as IRA deduction on Line 32 of your Form 1040. Your modified adjusted gross income figured from the IRA Deduction Worksheet is more than the maximum allowable amount for claiming an IRA deduction.
	1040A	148A We didn't allow the amount claimed as IRA deduction on Line 17 of your Form 1040A. Your modified adjusted gross income figured from the IRA Deduction Worksheet is more than the maximum allowable amount for claiming an IRA deduction.

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1040EZ	148E	NA
149 Default	149D	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. <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>
1040	149L	We didn't allow the amount claimed as IRA deductions on Line 32 of your Form 1040. You can't claim an IRA deduction on Form 1040 unless your participation in the KEOGH, SIMPLE, or Simplified Employee Pension Plan (SEP) was considered inactive. <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>
1040A	149A	We didn't allow the amount claimed as IRA deductions on Line 17 of your Form 1040A. You can't claim an IRA deduction on Form 1040A unless your participation in the KEOGH, SIMPLE, or Simplified Employee Pension Plan (SEP) was considered inactive. <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>
1040EZ	149E	NA
150 Default		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.
1040		We changed the amount of other expenses claimed on line 23 of Schedule A, Itemized Deductions. Some or all of your other expenses claimed on line 23 of Schedule A, Itemized Deductions were not subject to the 2% limitation.
1040A		N/A
1040EZ		N/A
151 Default	151D	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: <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>
1040	151L	We didn't allow the amount claimed as student loan interest deduction on Line 33 of your Form 1040. This deduction is not allowed if: <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>
1040A	151A	We didn't allow the amount claimed as student loan interest deduction on Line 18 of your Form 1040A. This deduction is not allowed if: <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>
1040EZ	151E	NA
152 Default	152D	We changed the amount of student loan interest deduction on page 1 of your tax return. There was an error in the computation of the Student Loan Interest deduction.
1040	152L	We changed the amount of student loan interest deduction on Line 33 of your



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		Form 1040. There was an error in the computation of the Student Loan Interest deduction.
	1040A	152A We changed the amount of student loan interest deduction on line 18 of your Form 1040A. There was an error in the computation of the Student Loan Interest deduction.
	1040EZ	152E NA
153	Default	153D We changed the amount of health savings account deduction on page 1 of your tax return. There was an error on Form 8889, <i>Health Savings Accounts (HSAs)</i> . The error was in the : -computation of the health savings account deduction <b>and/or</b> -transfer of that amount to page 1 of your tax return.
	1040	153L We changed the amount of health savings account deduction on Line 25 of your Form 1040. There was an error on Form 8889, <i>Health Savings Accounts (HSAs)</i> . The error was in the : -computation of the health savings account deduction <b>and/or</b> -transfer of that amount to Line 25 of your tax return.
	1040A	153A NA
	1040EZ	153E NA
154	Default	154D 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: - your filing status is Married Filing Separately or - your adjusted gross income is more than the maximum allowable amount for your filing status or - you are claimed as a dependent on another person's tax return.
	1040	154L NA
	1040A	154A NA
	1040EZ	154E NA
155	Default	155D 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.
	1040	155L We changed the amount claimed as tuition and fees deduction on Line 34 of your Form 1040. The amount claimed was more than the maximum allowable amount based on your filing status.
	1040A	155A NA
	1040EZ	155E NA
156	NA	NA
157		We changed the amount claimed as Archer MSA deduction from Form 8853, <i>Archer MSAs and Long Term Care Insurance Contracts</i> , reported on page 1 of your tax return. You or your spouse claimed more than the maximum allowable amount.
	1040	157L We changed the amount claimed as Archer MSA deduction on your Form 1040. You or your spouse claimed more than the maximum allowable amount on Line 7 of your Form 8853, <i>Archer MSAs and Long Term Care Insurance Contracts</i> .
	1040A	157A NA
	1040EZ	157E NA
158		We changed the adjusted gross income section on page 1 of your tax return. The entry for one half of your self-employment tax was missing or incorrect.
	1040	158L We changed the adjusted gross income section of your Form 1040. The entry for one half of your self-employment tax on Line 27 was missing or incorrect.
	1040A	158A NA
	1040EZ	158E NA
159	Default	159D We didn't allow the amount claimed as a deduction for self-employment tax on page 1 of your tax return. Information on your Schedule SE, <i>Self-Employment Tax</i> , indicates that you should have used Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> .
	1040	159L We didn't allow the amount claimed as a deduction for one-half of self-

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		employment tax on Line 27 of your Form 1040 that relates to tip income. We changed your return to reflect the correct self-employment, Social Security and Medicare taxes on Lines 58 56 and 59 57 of your Form 1040. Information on your tax return indicates that you should have used Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> , to report your tip income.
	1040A	159A NA
	1040EZ	159E NA
160	Default	160D We didn't allow the amount claimed as a deduction for one-half of self-employment tax on page 1 of your tax return because no self-employment tax was reported on Schedule SE, <i>Self-Employment Tax</i> .
	1040	160L We didn't allow the amount claimed as a deduction for one-half of self-employment tax on Line 27 of your Form 1040 because no self-employment tax was reported on Schedule SE, <i>Self-Employment Tax</i> .
	1040A	160A NA
	1040EZ	160E NA
161	Default	161D 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.
	1040	161L We didn't allow the amount claimed as a deduction for self-employed SEP, SIMPLE, and qualified plans on Line 28 of your Form 1040. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.
	1040A	160A NA
	1040EZ	160E NA
162	Default	We changed the amount of total tax on page 2 of your tax return. The error was in the: Computation of the total amount in Part III, Form 8889, Income and Additional Tax for Failure to Maintain HDHP <b>and/or</b> Transfer of that amount on to page 2 of Form 1040.
	1040	We changed the amount of total tax on page 2 of your tax return. The error was in the: Computation of the total amount in Part III, Form 8889, Income and Additional Tax for Failure to Maintain HDHP <b>and/or</b> Transfer of that amount on to page 2 of Form 1040.
	1040A	N/A
	1040EZ	N/A
163	NA	VACANT
164	Default	164D 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.
	1040	164L We didn't allow the amount claimed as alimony paid on Line 31A of your Form 1040 because the alimony was paid to the spouse that was claimed as an exemption on your tax return.
	1040A	164A NA
	1040EZ	164E NA
165	Default	165D 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, <i>Amended US Individual Income Tax Return</i> .
	1040	165L We didn't allow the amount claimed as combat pay on Line 36 of your Form 1040. 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, <i>Amended US Individual Income Tax Return</i> .
	1040A	165A NA
	1040EZ	165E NA
166	Default	166D We didn't allow the amount claimed as employee business expenses on page

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		1 of your tax return. Expenses from Form 2106, <i>Employee Business Expenses</i> , must be claimed as an itemized deduction on Schedule A, <i>Itemized Deductions</i> .
		If you filed a Schedule A, we changed it to include these expenses.
		If you did not file a Schedule A and your employee business expenses were:
		- less than the standard deduction, we did not allow them as a deduction from your income.
		- greater than the standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deduction on Schedule A because it lowered your taxable income.
		<b>Note:</b> If you have other itemized deductions in addition to the business expenses, 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.
1040	166L	We didn't allow the amount claimed as employee business expenses on Line 24 of your Form 1040. Expenses from Form 2106, <i>Employee Business Expenses</i> , must be claimed as an itemized deduction on Schedule A, <i>Itemized Deductions</i> .
		If you filed a Schedule A, we changed it to include these expenses.
		If you did not file a Schedule A and your employee business expenses were:
		- less than the standard deduction, we did not allow them as a deduction from your income.
		- greater than the standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deduction on Schedule A because it lowered your taxable income.
		<b>Note:</b> If you have other itemized deductions in addition to the business expenses, 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.
1040A	166A	NA
1040EZ	166E	NA
167	Default	167D
		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.
		If you filed a Schedule A, <i>Itemized Deductions</i> , we included your expenses in miscellaneous deductions.
		If you didn't file a Schedule A and your QPA expense was:
		- less than the standard deduction, we did not allow it as a deduction from your income.
		- greater than your standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deductions on Schedule A because it lowered your taxable income.
		<b>Note:</b> If you have other itemized deductions in addition to the QPA expenses, 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.
1040	167L	We didn't allow the qualified performing artists (QPA) expenses claimed on Line 24 of your Form 1040. Your adjusted gross income must be \$16,000 or less before you can claim these expenses as qualified performing artist deductions.
		If you filed a Schedule A, <i>Itemized Deductions</i> , we included your expenses in miscellaneous deductions.
		If you didn't file a Schedule A and your QPA expense was:

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		<ul style="list-style-type: none"> <li>- less than the standard deduction, we did not allow it as a deduction from your income.</li> <li>- greater than your 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 the QPA expenses, 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>
1040A	167A	NA
1040EZ	167E	NA
168	Default	168D We didn't allow the amount claimed as Worker's Compensation deduction due to a line of duty injury deduction on page 1 of your tax return. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.
	1040	168L We didn't allow the amount claimed as Worker's Compensation deduction due to a line of duty injury on Line 36 of your Form 1040. Your employer has already adjusted Box 1 of your Form W-2 to exclude this amount.
	1040A	168A NA
	1040EZ	168E NA
169	Default	169D We didn't allow the adjusted 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.
	1040	169L We didn't allow the adjusted amount claimed as jury duty pay on your Form 1040 because it wasn't included in the income section of your tax return.
	1040A	169A We didn't allow the adjusted amount claimed as jury duty pay on your Form 1040A because it wasn't included in the income section of your tax return.
	1040EZ	169E NA
170	Default	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.
	1040	We changed the amount claimed as ordinary dividends on line 9a of Form 1040. The amount of qualified dividends on line 9b of Form 1040 cannot exceed the amount of ordinary dividends on line 9a of Form 1040.
	1040A	We changed the amount claimed as ordinary dividends on line 9a of Form 1040A. The amount of qualified dividends on line 9b of Form 1040A cannot exceed the amount of ordinary dividends on line 9a of Form 1040A.
	1040EZ	N/A
171	Default	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.
	1040	We didn't allow the amount claimed as Health Savings Account Deduction on line 25 of Form 1040 because Form 8889 was incomplete or not attached to your tax return.
	1040A	N/A
	1040EZ	N/A
172	Default	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.
	1040	We didn't allow the amount claimed as Archer MSA on the dotted line next to line 36 of Form 1040 because Form 8853 was incomplete or not attached to your tax return.
	1040A	N/A
	1040EZ	N/A
173	NA	VACANT
174	Default	174D We changed the total adjustment on page 1 of your tax return because it was figured incorrectly.
	1040	174L We changed the total adjustment entered on Line 36 of your Form 1040 because it was figured incorrectly.

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1040A	174A	We changed the total adjustment entered on Line 20 of your Form 1040A because it was figured incorrectly.
1040EZ	174E	NA
175 Default	175D	We changed the adjusted gross income on page 1 of your tax return because it was figured incorrectly.
1040	175L	We changed the adjusted gross income on Line 37 of your Form 1040 because it was figured incorrectly.
1040A	175A	We changed the adjusted gross income on Line 21 of your Form 1040A because it was figured incorrectly.
1040EZ	175E	We changed the adjusted gross income on Line 4 of your Form 1040EZ because it was figured incorrectly.
176 Default	176D	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 top of page 2 must be the same.
1040	176L	We changed the adjusted gross income on Line 38 of your Form 1040 to match the amount of adjusted gross income on Line 37. Line 37 and Line 38 must be the same.
1040A	176A	We changed the adjusted gross income on Line 22 of your Form 1040A to match the amount of adjusted gross income on Line 21. Line 21 and Line 22 must be the same.
1040EZ	176E	NA
177 Default	177D	We changed the amount claimed as medical and dental expenses on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
1040	177L	We changed the amount claimed as medical and dental expenses on Line 4 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
1040A	177A	N/A
1040EZ	177E	N/A
178 Default	178D	We changed the amount claimed as taxes you paid on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
1040	178L	We changed the amount claimed as taxes you paid on Line 9 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
1040A	178A	N/A
1040EZ	178E	N/A
179 Default	179D	We changed the amount claimed as total interest you paid on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
1040	179L	We changed the amount claimed as total interest you paid on Line 15 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
1040A	179A	N/A
1040EZ	179E	N/A
180 Default	180D	We changed the amount claimed as total gifts to charity on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly or the amount was not limited to one-half of your adjusted gross income.
1040	180L	We changed the amount claimed as total gifts to charity on Line 19 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly or the amount was not limited to one-half of your adjusted gross income.
1040A	180A	N/A
1040EZ	180E	N/A
181 Default	181D	We changed the amount claimed as a deduction for charitable contributions on your Schedule A because Form 8283, <i>Noncash Charitable Contribution</i> , was incomplete or not attached to your tax return.
1040	181L	We changed the amount claimed as a deduction for charitable contributions on Line 17 of your Schedule A because Form 8283, <i>Noncash Charitable Contribution</i> , was incomplete or not attached to your tax return.
1040A	181A	N/A
1040EZ	181E	N/A
182 Default	182D	We changed the amount claimed as casualty and theft losses on your

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		Schedule A, <i>Itemized Deductions</i> . There was an error on Form 4684, <i>Casualties and Thefts</i> . The error was in the:
		- computation of the loss on Form 4684 and/or
		- transfer of that amount to Schedule A.
1040	182L	We changed the amount claimed as casualty and theft losses on Line 20 of your Schedule A, <i>Itemized Deductions</i> . There was an error on Form 4684, <i>Casualties and Thefts</i> . The error was in the:
		- Computation of the loss on Line 18 22 of Form 4684 <b>and/or</b>
		- Transfer of that amount to Line 20 of Schedule A.
1040A	182A	N/A
1040EZ	182E	N/A
183	Default	183D We changed the amount claimed as total miscellaneous deductions on your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
1040	183L	We changed the amount claimed as total miscellaneous deductions on Line 27 of your Schedule A, <i>Itemized Deductions</i> , because it was figured incorrectly.
1040A	183A	N/A
1040EZ	183E	N/A
184	Default	184D We changed your gambling losses claimed on your Schedule A, <i>Itemized Deductions</i> , 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, <i>Itemized Deductions</i> .
1040	184L	We changed your gambling losses claimed on Line 28 of your Schedule A, <i>Itemized Deductions</i> , to equal your gambling winnings. You must report the full amount of your winnings as income on Line 21 of Form 1040 and claim your losses up to the amount of winnings as an itemized deduction on Line 28 of Schedule A, <i>Itemized Deductions</i> .
1040A	184A	N/A
1040EZ	184E	N/A
185	Default	185D We changed your Schedule A, <i>Itemized Deductions</i> . Some or all of your other miscellaneous deductions claimed on your Schedule A were subject to the 2% limitation.
1040	185L	We changed Line 24 of your Schedule A, <i>Itemized Deductions</i> . Some or all of your other miscellaneous deductions claimed on Line 28 of your Schedule A were subject to the 2% limitation.
1040A	185A	N/A
1040EZ	185E	N/A
186	Default	186D We limited your total itemized deductions on your Schedule A, <i>Itemized Deductions</i> , because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
1040	186L	We limited your total itemized deductions on Line 28 of your Schedule A, <i>Itemized Deductions</i> . Certain deductions on Schedule A are limited if your adjusted gross income is more than \$156,400 (\$78,200 for Married Filing Separately).
1040A	186A	N/A
1040EZ	186E	N/A
187	Default	187D We changed the amount claimed as total itemized deductions on page 2 of your Form 1040 because there was an error on Schedule A, <i>Itemized Deductions</i> . The error was in the:
		- computation of total itemized deductions on Line 28 of Schedule A and/or
		- transfer of that amount to page 2 of your Form 1040.
1040	187L	We changed the amount claimed as total itemized deductions on Line 40 40a of your Form 1040 because there was an error on Schedule A, <i>Itemized Deductions</i> . The error was in the:
		- Computation of total itemized deductions on Line 29 of Schedule A <b>and/or</b>
		- Transfer of that amount to Line 40 40a of your Form 1040.

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	1040A	187A NA
	1040EZ	187E NA
188	Default	188D We changed the amount claimed as standard deduction on page 2 of your tax return. We used the total deductions reported on Schedule A, <i>Itemized Deductions</i> , 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.
	1040	188L We changed the amount claimed on Line 40a of your Form 1040. We used the total deductions reported on Schedule A, <i>Itemized Deductions</i> , 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.
	1040A	188A NA
	1040EZ	188E NA
189	Default	189D We changed the amount claimed as a standard deduction on page 2 of your tax return. We used the total deductions reported on Schedule A, <i>Itemized Deductions</i> , attached to your tax return rather than the standard deduction. This resulted in a lower taxable income.
	1040	189L We changed the amount claimed as a standard deduction on Line 40a of your Form 1040. We used the total deductions reported on Line 29 of the Schedule A, <i>Itemized Deductions</i> , attached to your tax return rather than the standard deduction. This resulted in a lower taxable income.
	1040A	189A NA
	1040EZ	189E NA
190	Default	190D We refigured your taxable income on page 2 of your tax return using the standard deduction on Line 39. There was an error on Schedule A, <i>Itemized Deductions</i> , which lowered your total itemized deductions. The remaining total itemized deduction amount was less than the standard deduction.
	1040	190L We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction on Line 40a. There was an error on Schedule A, <i>Itemized Deductions</i> , which lowered your total itemized deductions. Your remaining total itemized deduction amount was less than the standard deduction.
	1040A	190A NA
	1040EZ	190E NA
191	Default	191D 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.
	1040	191L We changed the amount claimed as standard deduction on Line 40 40a of your Form 1040. 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.
	1040A	191A We changed the amount claimed as standard deduction on Line 24 of your Form 1040A. 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.
	1040EZ	191E NA
192	Default	192D 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.
	1040	192L We changed the amount claimed as standard deduction on Line 40a of your Form 1040. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older <b>and/or</b> blind.
	1040A	192A We changed the amount claimed as standard deduction on Line 24a of your Form 1040A. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older <b>and/or</b> blind.

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193	Default	193D 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, <i>Itemized Deductions</i> , you must also itemize. Information on your tax return indicates that your spouse itemized deductions; therefore, we used zero as your deduction amount. <b>Note:</b> If you have itemized deductions 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.
	1040	193L We didn't allow the amount claimed as standard deduction on Line 40 40a of your Form 1040. When your filing status is Married Filing Separately and your spouse itemizes deductions on Schedule A, <i>Itemized Deductions</i> , you must also itemize. Information on your tax return indicates that your spouse itemized deductions; therefore, we used zero as your deduction amount. <b>Note:</b> If you have itemized deductions you may file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , to reduce your tax.
	1040A	193A NA
	1040EZ	193E NA
194	Default	194D We changed the amount claimed as standard deduction on page 2 of your tax return: - No amount was entered for the standard deduction, <b>or</b> - The amount entered for standard deduction was incorrect with the filing status claimed on your return.
	1040	194L We changed the amount claimed as standard deduction on Line 40a of your Form 1040: - No amount was entered for the standard deduction, <b>or</b> - The amount entered for the standard deduction was incorrect for the filing status claimed on your return.
	1040A	194A We changed the amount claimed as standard deduction on Line 24a of your Form 1040A: - No amount was entered for the standard deduction, <b>or</b> - The amount entered for the standard deduction was incorrect for the filing status claimed on your return.
	1040EZ	194E NA
195	Default	195D 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
	1040	195L We changed your total exemption amount on Line 42 of your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents.
	1040A	195A We changed your total exemption amount on Line 26 of your tax return because if you are claimed as a dependent, you cannot claim any exemptions for dependents.
	1040EZ	195E NA
196	Default	196D We changed the amount claimed as a deduction on page 2 of your tax return. 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.
	1040	196L We changed the amount claimed as a deduction on Line 40 40a of your Form 1040. You may use either the standard deduction or the itemized deductions; however, <b>you cannot use both</b> . We used the amount that resulted in a lower taxable income.
	1040A	196A NA
	1040EZ	196E NA
197	Default	197D We changed the amount of your combined standard deduction and personal exemption amount claimed on your Form 1040EZtax return. Because you indicated you were claimed as a dependent on another person's tax return. Your combined standard deduction and personal /exemption is limited because you did not compute the limitation correctly. When you can be claimed as a



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		dependent on another person's tax return.
	1040	197L NA
	1040A	197A NA
	1040EZ	197E We changed the amount of combined standard deduction and personal exemption amount claimed on line 5 of your Form 1040EZ. Your combined standard deduction and personal exemption is limited when you can be claimed as a dependent on another person's tax return.NA
198	Default	198D 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.
	1040	198L NA
	1040A	198A NA
	1040EZ	198E We changed the amount of combined standard deduction and personal exemption claimed on Line 5 of your Form 1040EZ because there was an error figuring your combined standard deduction and personal exemption amount. We changed the amount to: - \$9,350 for the <b>Single</b> filing status <b>or</b> - \$18,700 for the <b>Married Filing Jointly</b> filing status
199	Default	199D 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.
	1040	199L We changed the amount claimed on Line 41 of your Form 1040 because there was an error in the subtraction of your standard deduction or itemized deductions from your adjusted gross income.
	1040A	199A We changed the amount claimed on Line 25 of your Form 1040A because there was an error in the subtraction of your standard deduction from your adjusted gross income.
	1040EZ	199E NA
200	Default	200D We changed your total exemption amount on page 2 of your tax return because there was an error in the: - number of exemptions provided on Lines 6a - 6d and/or - computation of your total exemption amount.
	1040	200L We changed your total exemption amount on Line 42 of your Form 1040 because there was an error in the: - number of exemptions provided on Lines 6a - 6d and/or - computation of Line 42.
	1040A	200A We changed your total exemption amount on Line 26 of your Form 1040A because there was an error in the: - number of exemptions provided on Lines 6A - 6D and/or - computation of Line 26.
	1040EZ	200E NA
201	Default	201D 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.
	1040	201L We changed the exemption amount claimed on Line 42 of your Form 1040 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.
	1040A	201A We changed the exemption amount claimed on Line 26 of your Form 1040A 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.
	1040EZ	201E NA
202	Default	202D 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.

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1040	202L	We didn't allow your personal exemption on Line 42 of your Form 1040. 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.
1040A	202A	We didn't allow your personal exemption on Line 26 of your Form 1040A. 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.
1040EZ	202E	NA
203 Default	203D	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.
1040	203L	We increased the number of exemptions on Line 6d of your Form 1040 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.
1040A	203A	We increased the number of exemptions on Line 6D of your Form 1040A 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.
1040EZ	203E	We increased the number of exemptions on your Form 1040EZ 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.
204 Default	204D	We didn't allow the exemption for your spouse on page 1 of your Form 1040. You can't use <b>Single or Head of Household</b> filing status and claim your spouse as an exemption.
1040	204L	We didn't allow the exemption for your spouse on Line 6c of your Form 1040. You can't use <b>Single or Head of Household</b> filing status and claim your spouse as an exemption.
1040A	204A	We didn't allow the exemption for your spouse on Line 6c of your Form 1040A. You can't use Single or Head of Household filing status and claim your spouse as an exemption.
1040EZ	204E	NA
205 Default	205D	We didn't allow your personal exemption because your: - Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing <b>and/or</b> - Last name doesn't match our records or the records provided by the Social Security Administration. Each exemption listed on your tax return must have a valid SSN or ITIN.
206 Default	206D	We disallowed your spouse's personal exemption because your spouse's: - Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN) was missing <b>and/or</b> - Last name doesn't match our records or the records provided by the Social Security Administration. Each exemption listed on your tax return must have a valid SSN or ITIN.
207	NA	VACANT
208 Default	208D	We changed the amount of taxable income because there was an error in the subtraction of your exemption or combined standard deduction/exemption amount.
1040	208L	We changed the amount of taxable income on Line 43 of your Form 1040 because the exemption amount on Line 42 was subtracted incorrectly from Line 41.
1040A	208A	We changed the amount of taxable income on Line 27 of your Form 1040A because the exemption amount on Line 26 was subtracted incorrectly from Line 25.
1040EZ	208E	We changed the amount of taxable income on Line 6 of your Form 1040EZ because the combined standard deduction/exemption amount on Line 5 was

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		subtracted incorrectly from the adjusted gross income on Line 4.
209	Default	209D We changed the amount of tax shown on your return. The amount entered was incorrect based on your taxable income and filing status.
	1040	209L We changed the amount of tax on Line 44 of your Form 1040. The amount entered was incorrect based on your taxable income and filing status.
	1040A	209A We changed the amount of tax on Line 28 of your Form 1040A. The amount entered was incorrect based on your taxable income and filing status.
	1040EZ	209E We changed the amount of tax on Line 11 of your Form 1040EZ. The amount entered was incorrect based on your taxable income and filing status.
210	Default	210D 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
	1040	210L We computed your tax on Line 44 of your Form 1040 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.
211	Default	211D 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 one of these rates or the amount of tax was computed incorrectly.
	1040	211L We changed the amount of tax on Line 44 of your Form 1040. Entries on your return indicate that you should have used the Schedule D Tax Worksheet or Qualified Dividends and Capital Gains Tax Worksheet to compute your tax. It appears your tax was not computed using one of these worksheets or was computed incorrectly. <b>Note:</b> <i>The tax rates used on the Schedule D Tax Worksheet or the Qualified Dividends and Capital Gain Tax Worksheet are generally lower than the standard rates. However, if the refigured tax amount is higher than the tax amount shown on your tax return, then an error was made in the original computation of your tax.</i>
	1040A	211A We changed the amount of tax on Line 28 of your Form 1040A. Entries on your return indicate that you should have used the Qualified Dividends and Capital Gain Tax Worksheet to compute your tax. It appears the worksheet was not used to compute your tax or was computed incorrectly. <b>Note:</b> <i>The tax rates used on the Qualified Dividends and Capital Gain tax worksheet are generally lower than the standard rates. However, if the refigured tax amount is higher than the tax amount shown on your tax return, then an error was made in the original computation of your tax.</i>
	1040EZ	211E NA
212	Default	212D We changed the amount of tax on page 2 of your tax return because there was an error on Schedule J, <i>Farm Income Averaging</i> . The error was in the: - computation of the tax on your Schedule J <b>and/or</b> - transfer of that amount to page 2 of your tax return.
	1040	212L We changed the amount of tax on Line 44 of your Form 1040 because there was an error on Schedule J, <i>Income Averaging for Farmers and Fishermen</i> . The error was in the:  - Computation of the tax on Line 22 23 of your Schedule J <b>and/or</b> - Transfer of that amount to Line 44 of your Form 1040.
	1040A	212A NA
	1040EZ	212E NA
213	Default	213D 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, <i>Farm Income Averaging</i> , because of an error on another part of your tax return.
	1040	213L We refigured your tax on Line 44 of your Form 1040 using the tax table, tax rate schedules, or capital gains tax computation. We were unable to compute your tax on Schedule J, <i>Farm Income Averaging</i> , because of an error on another part of your tax return.
	1040A	213A NA

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	1040EZ	213E NA
214	Default	214D We changed the tax on page 2 of your tax return because there was an error transferring the amount from your Form 8615, <i>Tax for Certain Children Who have Investment Income of More Than \$1900</i> .
	1040	214L We changed the tax on Line 44 of your Form 1040. There was an error transferring the amount from Line 15 of your Form 8615, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> .
	1040A	214A NA
	1040EZ	214E NA
215	Default	215D 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, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> .
	1040	215L We changed the tax on Line 44 of your Form 1040. Your child's investment income was less than the minimum amount; therefore, you are not required to file Form 8615, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> .
	1040A	215A NA
	1040EZ	215E NA
216	Default	216D We changed the amount of income on page 1 of your tax return. There was an error on your Form(s) 8814, <i>Parents' Election to Report Child's Interest and Dividends</i> . The error was in the: - computation of the amount in Part I of your Form 8814 and/or - transfer of that amount to page 1 of tax return.
	1040	216L We changed the amount of income on Line 21 of your Form 1040. There was an error on your Form(s) 8814, <i>Parents' Election to Report Child's Interest and Dividends</i> . The error was in the: - computation of the amount on Line 12 in Part I of your Form 8814 and/or - transfer of that amount to Line 21 of Form 1040.
	1040A	216A NA
	1040EZ	216E NA
217	Default	217D Based on our computation of your taxable income, you don't owe any tax.
	1040	217L Based on our computation of your taxable income on Line 43 of your Form 1040, you don't owe any tax.
	1040A	217A Based on our computation of your taxable income on Line 27 of your Form 1040A, you don't owe any tax.
	1040EZ	217E Based on our computation of your taxable income on Line 6 of your Form 1040EZ, you don't owe any tax.
218	Default	218D We computed your tax for you.
	1040	218L We computed your tax on Line 44 of your Form 1040 for you.
	1040A	218A We computed your tax on Line 28 of your Form 1040A for you.
	1040EZ	218E We computed your tax on Line 11 of your Form 1040EZ for you.
219	Default	219D We changed the amount of tax on page 2 of your tax return because there was an error in the addition of your tax.
	1040	219L We changed the amount of tax on Line 44 of your Form 1040 because there was an error in the addition of your tax.
	1040A	219A NA
	1040EZ	219E NA
220	Default	220D 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, <i>Tax for Certain Children Who Have Investment Income</i> .
	1040	220L We refigured your tax on Line 44 of your Form 1040 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, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> .

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	1040A	220A NA
	1040EZ	220E NA
221	Default	221D We refigured your tax on page 2 of your tax return without your child's investment income tax from Form 8615, <i>Tax for Certain Children Who Have Investment Income</i> . 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, <i>Parents' Election to Report Child's Interest and Dividends</i> .
	1040	221L We refigured your tax on Line 44 of your Form 1040 without your child's investment income tax from Form 8615, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> . 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, <i>Parents' Election to Report Child's Interest and Dividends</i> .
	1040A	221A NA
	1040EZ	221E NA
222	Default	222D We changed the amount of tax on page 2 of your tax return because there was an error on Form 4972, <i>Tax on Lump-Sum Distributions</i> . The error was in the: - computation of the tax on Line 30 of Form 4972 and/or - transfer of that amount to page 2 of your tax return.
	1040	222L We changed the amount of tax on Line 44 of your Form 1040 because there was an error on Form 4972, <i>Tax on Lump-Sum Distributions</i> . The error was in the: - computation of the tax on Line 30 of Form 4972 and/or - transfer of that amount to Line 44 of your Form 1040.
	1040A	222A NA
	1040EZ	222E NA
223	NA	VACANT
224	NA	VACANT
225	Default	225D We changed the amount of Alternative Minimum Tax on Page 2 of your return because Schedule J, <i>Income Averaging for Farmers and Fishermen</i> , is not used in the computation of Alternative Minimum Tax
	1040	225L We changed the amount of Alternative Minimum Tax on Line 45 of your Form 1040 because Schedule J, <i>Farm Income Averaging</i> is not used in the computation of Alternative Minimum Tax.
226	Default	226D We changed the amount of alternative minimum tax on page 2 of your tax return because there was an error on Form 6251, <i>Alternative Minimum Tax-Individuals</i> . The error was in the computation of alternative minimum taxable income.
	1040	226L We changed the amount of alternative minimum tax on Line 45 of your Form 1040 because there was an error on Line 28 of Form 6251, <i>Alternative Minimum Tax-Individuals</i> . The error was in the computation of alternative minimum taxable income.
	1040A	226A NA
	1040EZ	226E NA
227	Default	227D We changed the amount of alternative minimum tax on page 2 of your tax return because there was an error on Form 6251, <i>Alternative Minimum Tax-Individuals</i> . The error was in the computation of <b>Alternative Minimum Tax</b> .
	1040	227L We changed the amount of alternative minimum tax on Line 45 of your Form 1040 because there was an error in the computation of <b>Alternative Minimum Tax</b> on Line 35 of Form 6251, <i>Alternative Minimum Tax-Individuals</i> .
	1040A	227A NA
	1040EZ	227E NA
228	Default	228D We changed the alternative minimum tax on page 2 of your tax return because there was an error transferring the amount from Form 6251, <i>Alternative</i>

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		<i>Minimum Tax-Individuals</i> , to page 2 of your Form 1040.
1040	228L	We changed the alternative minimum tax on Line 45, of your Form 1040 because there was an error transferring the amount from Line 36 of Form 6251, <i>Alternative Minimum Tax-Individuals</i> .
1040A	228A	NA
1040EZ	228E	NA
229	Default	229D 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, <i>Alternative Minimum Tax-Individuals</i> , because of the attached Form 8844, <i>Empowerment Zone and Renewal Community Employment Credit</i> .
230	Default	230D We changed the amount on page 2 of your tax return because there was an error in the addition of your tax and alternative minimum tax.
1040	230L	We changed the amount on Line 46 of your Form 1040 because there was an error in the addition of your tax and alternative minimum tax.
1040A	230A	NA
1040EZ	230E	NA
231	Default	231D 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.
1040	231L	We didn't allow part or all, of the amount claimed as foreign tax credit on Line 50 of your Form 1040. Foreign tax credit is limited to the total amount of your tentative minimum tax liability.
1040A	231A	NA
1040EZ	231E	NA
232	Default	232D 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, <i>Child and Dependent Care Expenses</i> . The error was in the: - computation of the credit on Form 2441 <b>and/or</b> - transfer of that amount to page 2 of your tax return.
1040	232L	We changed the amount claimed as credit for Child and Dependent Care expenses on Line 48 of your Form 1040. There was an error on Form 2441, <i>Child and Dependent Care Expenses</i> . The error was in the: - computation of the credit on Form 2441 <b>and/or</b> - transfer of that amount to Line 47 of your Form 1040.
1040A	232A	We changed the amount claimed as credit for Child and Dependent Care expenses on Line 29 of your Form 1040A. There was an error on <i>Child and Dependent Care Expenses</i> . The error was in the: - computation of the credit on Line 11 of Schedule 2 <b>and/or</b> - transfer of that amount to Line 29 of your Form 1040A.
1040EZ	232E	NA
233	Default	233D 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 <b>and</b> 5 if married filing jointly) of Form 2441, <i>Child and Dependent Care Expenses</i> .
1040	233L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 48 of your Form 1040. To qualify for this credit, earned income must be shown on Line 4 (Lines 4 <b>and</b> 5 if married filing jointly) of Form 2441, <i>Child and Dependent Care Expenses</i> .
1040A	233A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. To qualify for this credit, earned income must be shown on Line 4 (Lines 4 <b>and</b> 5 if married filing jointly) of <i>Child and Dependent Care Expenses</i> .
1040EZ	233E	NA
234	Default	234D 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 childcare provider was not included as required on Line 1 of Form 2441 <i>Child and Dependent Care Expenses</i> .

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1040	234L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 48 of your Form 1040. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your childcare provider was not included as required on Line 1 of Form 2441, <i>Child and Dependent Care Expenses</i> .
1040A	234A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. The Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number for your childcare provider was not included as required on Line 1 <i>Child and Dependent Care Expenses</i> .
1040EZ	234E	NA
235 Default	235D	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 <i>Child and Dependent Care Expenses</i> .
1040	235L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 48 of your Form 1040. 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, <i>Child and Dependent Care Expenses</i> .
1040A	235A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. 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 <i>Child and Dependent Care Expenses</i> .
1040EZ	235E	NA
236 Default	236D	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 <i>Child and Dependent Care Expenses</i> . One or more of the following was not present on or included with your tax return: <ul style="list-style-type: none"> <li>- Dependent Name</li> <li>- Dependent Social Security Number</li> <li>- Statement showing how you figured the credit</li> </ul>
1040	236L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 48 of your Form 1040 for prior year expenses on Form 2441, <i>Child and Dependent Care Expenses</i> . One or more of the following was not present on or included with your tax return: <ul style="list-style-type: none"> <li>- Dependent Name</li> <li>- Dependent Social Security Number</li> <li>- Statement showing how you figured the credit</li> </ul>
1040A	236A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A for prior year expenses on Form 2441 <i>Child and Dependent Care Expenses</i> . One or more of the following was not present on or included with your tax return: <ul style="list-style-type: none"> <li>- Dependent Name</li> <li>- Dependent Social Security Number</li> <li>- Statement showing how you figured the credit</li> </ul>
1040EZ	236E	NA
237 Default	237D	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, <i>Child and Dependent Care Expenses</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the amount in Part III of Form 2441 <b>and/or</b></li> <li>- transfer of that amount from Part III to Part II of Form 2441.</li> </ul>
1040	237L	We changed the amount claimed as credit for child and dependent care expenses on Line 48 of your Form 1040. There was an error on Form 2441, <i>Child and Dependent Care Expenses</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the amount in Part III of Form 2441 <b>and/or</b></li> <li>- transfer of that amount from Part III to Part II of Form 2441.</li> </ul>

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1040A	237A	We changed the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. There was an error Form 2442, Child and Dependent Care Expenses. The error was in the: - computation of the amount in Part III of Form 2441 <b>and/or</b> - transfer of that amount from Part III to Part II of FORM 2441.
1040EZ	237E	NA
238 Default	238D	We didn't allow the amount claimed as child and dependent care expenses on page 2 of your tax return because your spouse or dependent cannot be your care provider.
1040	238L	We didn't allow the amount claimed as child and dependent care expenses on Line 48 of your Form 1040 because your spouse or dependent cannot be your care provider.
1040A	238A	We didn't allow the amount claimed as child and dependent care expenses on Line 29 of your Form 1040A because your spouse or dependent cannot be your care provider.
1040EZ	238E	NA
239 Default		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.
1040		We didn't allow the amount claimed as child and dependent care expenses on Line 48 of your Form 1040. 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.
1040A		We didn't allow the amount claimed as child and dependent care expenses on Line 29 of your Form 1040A. 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.
1040EZ		NA
240 Default	240D	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, <i>Credit for the Elderly or the Disabled</i> . The error was in the: - computation of the credit on Schedule R, and/or - transfer of that amount to page 2 of your tax return.
1040	240L	We changed the amount claimed as credit for the elderly or the disabled on Line 48 of your Form 1040 because there was an error on Schedule R, <i>Credit for the Elderly or the Disabled</i> . The error was in the: - computation of the credit on Line 24 of Schedule R, and/or - transfer of that amount to Line 53 Schedule R of your Form 1040.
1040A	240A	We changed the amount claimed as credit for the elderly or the disabled on Line 30 of your Form 1040A because there was an error on Schedule R <i>Credit for the Elderly or the Disabled</i> . The error was in the: - computation of the credit on Line 22 of Schedule R - transfer of that amount to Line 30 on your Form 1040A.
1040EZ	240E	NA
241 Default	241D	We computed the amount of credit on Schedule R, <i>Credit for the Elderly or the Disabled</i> , for you and changed page 2 of your tax return.
1040	241L	We computed the amount of credit on Schedule R, <i>Credit for the Elderly or the Disabled</i> , for you and changed Line 53 of your Form 1040.
1040A	241A	We computed the amount of credit on Schedule R, <i>Credit for the Elderly or the Disabled</i> , for you and changed Line 30 of your Form 1040A.
1040EZ	241E	NA



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242	Default	242D We didn't allow part or all of the amount claimed as education credits on page 2 of your tax return from Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , for one or more of the following reasons: - 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 the records provided by the Social Security Administration - your filing status was Married Filing Separately - your adjusted gross income was more than the maximum amount allowed for your filing status - the student or students listed were not claimed as exemptions on your tax return
	1040	242L We didn't allow part or all of the amount claimed as education credits on Line 49 of your Form 1040 from Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , for one or more of the following reasons: - 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 the records provided by the Social Security Administration - your filing status was Married Filing Separately - your adjusted gross income was more than the maximum amount allowed for your filing status - the student or students listed were not claimed as exemptions on your tax return
	1040A	242A We didn't allow part or all of the amount claimed as education credits on Line 31 of your Form 1040A from Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , for one or more of the following reasons: - 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 the records provided by the Social Security Administration - your filing status was Married Filing Separately - your adjusted gross income was more than the maximum amount allowed for your filing status - the student or students listed were not claimed as exemptions on your tax return
	1040EZ	242E NA
243	Default	243D We changed the amount claimed as education credits on page 2 of your tax return because there was an error on Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> . The error was in the: - computation of the credit on Line 29 of Form 8863 and/or - transfer of that amount to page 2 on your tax return.
	1040	243L We changed the amount claimed as education credits on Line 49 of your Form 1040 because there was an error on Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> . The error was in the: - computation of the credit on Line 29 of Form 8863 and/or - transfer of that amount to Line 49 on your Form 1040.
	1040A	243A We changed the amount claimed as education credits on Line 31 of your Form 1040A because there was an error on Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> . The error was in the: - computation of the credit on Line 29 of Form 8863 and/or - transfer of that amount to Line 31 on your Form 1040A.
	1040EZ	243E NA
244	Default	244D We didn't allow the amount claimed as retirement savings contributions credit on page 2 of your tax return from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . Your adjusted gross income is more than the amount allowed.
	1040	244L We didn't allow the amount claimed as retirement savings contributions credit on Line 50 of your Form 1040 from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . Your adjusted gross income is more than the amount allowed.
	1040A	244A We didn't allow the amount claimed as retirement savings contributions credit on Line 32 of your Form 1040A from Form 8880, <i>Credit for Qualified</i>

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		<i>Retirement Savings Contributions.</i> Your adjusted gross income is more than the amount allowed.
245	1040EZ Default	244E NA 245D We changed the amount claimed as retirement savings contributions credit on page 2 of your tax return from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . The maximum amount allowed is limited based on your filing status.
	1040	245L We changed the amount claimed as retirement savings contributions credit on Line 50 of your Form 1040 from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . The maximum amount allowed is limited based on your filing status.
	1040A	245A We changed the amount claimed as retirement savings contributions credit on Line 32 of your Form 1040A from Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . The maximum amount allowed is limited based on your filing status.
246	1040EZ Default	245E NA 246D 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: - our records indicated that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or - we were unable to verify that you (and/or your spouse if filing joint) were at least 18 years of age at the end of the tax year.
	1040	246L 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 Line 50 of your Form 1040 was adjusted because: - our records indicated that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or - we were unable to verify that you (and/or your spouse if filing joint) were at least 18 years of age at the end of the tax year.
	1040A	246A 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 Line 32 of your Form 1040A was adjusted because: - our records indicated that you (and/or your spouse if filing joint) were under 18 years of age at the end of the tax year, and/or - we were unable to verify that you (and/or your spouse if filing joint) were at least 18 years of age at the end of the tax year.
247	1040EZ Default	246E NA 247D 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, <i>Credit for Qualified Retirement Savings Contributions</i> . The error was in the: - computation of the credit on Line 14 of Form 8880 <b>and/or</b> - transfer of that amount to page 2 of your tax return.
	1040	247L We changed the amount claimed as retirement savings contribution credit on Line 50 of your Form 1040 because there was an error on Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . The error was in the: - computation of the credit on Line 14 of Form 8880 and/or - transfer of that amount to Line 50 of your Form 1040.
	1040A	247A We changed the amount claimed as retirement savings contribution credit on Line 32 of your Form 1040A because there was an error on Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> . The error was in the: - computation of the credit on Line 14 of Form 8880 <b>and/or</b> - transfer of that amount to Line 32 of your Form 1040A.
248	1040EZ Default	247E NA We didn't allow the amount claimed as Credit for Child & Dependent Care Expenses. The name and Social Security Number or Individual Taxpayer

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		Identification Number for the child or dependent that qualifies you for the credit listed on line 2 of your Form 2441/Schedule 2 doesn't match our records or the records provided by the Social Security Administration.
	1040	We didn't allow the amount claimed as Credit for Child & Dependent Care Expenses on line 48 of Form 1040. 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.
	1040A	We didn't allow the amount claimed as Credit for Child & Dependent Care Expenses on line 29 of Form 1040. 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.
	1040EZ	N/A
249	NA	VACANT
250	NA	VACANT
251	Default	251D 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.
	1040	251L We didn't allow part or all of your child tax credit on Line 51 and/or additional child tax credit on Line 65 of your Form 1040. One or more of your children exceeds the age limitation.
	1040A	251A We didn't allow part or all of your child tax credit on Line 33 and/or additional child tax credit on Line 42 of your Form 1040A. One or more of your children exceeds the age limitation.
	1040EZ	251E NA
252	Default	252D 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 on Line 67, it may also be affected.
	1040	252L We changed the amount claimed as child tax credit on Line 51 of your Form 1040 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 on Line 65, it may also be affected.
	1040A	252A We changed the amount claimed as child tax credit on Line 33 of your Form 1040A 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 on Line 42, it may also be affected.
	1040EZ	252E NA
253	NA	VACANT
254	Default	254D We changed the amount claimed as adoption credit on page 2 of your tax return because there was an error on Form 8839, <i>Qualified Adoption Expenses</i> . The error was in the: - computation of the credit on Form 8839 <b>and/or</b> - transfer of that amount to page 2 of your tax return.
	1040	254L We changed the amount claimed as adoption credit on Line 71 of your Form 1040 because there was an error on Form 8839, <i>Qualified Adoption Expenses</i> . The error was in the: - computation of the credit on Line 14 of Form 8839 <b>and/or</b> - transfer of that amount on Line 71 of your Form 1040.
	1040A	254A NA
	1040EZ	254E NA
255	Default	255D We didn't allow the amount claimed as adoption credit on page 2 of your tax return because Form 8839, <i>Qualified Adoption Expenses</i> , was incomplete or not attached to your tax return.

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1040	255L	We didn't allow the amount claimed as adoption credit on Line 71 of your Form 1040 because Form 8839, <i>Qualified Adoption Expenses</i> , was incomplete or not attached to your tax return.
1040A	255A	NA
1040EZ	255E	NA
256	Default	We changed the amount of exemption claimed on page 2 of your 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 return. This change may effect your taxable income, tax, or any of the following credits: <ul style="list-style-type: none"> <li>• Education Credit</li> <li>• Child Tax Credit or</li> <li>• Additional Child Tax Credit</li> </ul>
1040		We changed the amount of exemption claimed on line 42 of Form 1040 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 return. This change may effect your taxable income, tax, or any of the following credits: <ul style="list-style-type: none"> <li>• Education Credit</li> <li>• Child Tax Credit or</li> </ul> Additional Child Tax Credit
1040A		We changed the amount of exemption claimed on line 26 of Form 1040A 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 return. This change may effect your taxable income, tax, or any of the following credits: <ul style="list-style-type: none"> <li>• Education Credit</li> <li>• Child Tax Credit or</li> <li>• Additional Child Tax Credit</li> </ul>
1040EZ		N/A
257	Default	257D 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, <i>Itemized Deductions</i> . <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.
1040	257L	We didn't allow the amount claimed as mortgage interest credit on Line 53 of your Form 1040 because mortgage interest paid shown on Form 1098 must be reported on Line 10 of Schedule A, <i>Itemized Deductions</i> .  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.
1040A	257A	NA
1040EZ	257E	NA
258	NA	VACANT
259	NA	VACANT
260	Default	260D We changed the amount claimed as other credits on page 2 of your tax return because there was an error on Form 3800, <i>General Business Credits</i> . The error was in the: <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.</li> </ul>
1040	260L	We changed the amount claimed as other credits on Line 54 53 of your Form 1040 because there was an error on Form 3800, <i>General Business Credits</i> .

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		The error was in the: - Computation of the credit on Line 19 32 of Form 3800 <b>and/or</b> - Transfer of that amount to Line 54 53 of your Form 1040.
	1040A 260A	NA
	1040EZ 260E	NA
261	NA	VACANT
262	NA	VACANT
263	NA	VACANT
264	Default 264D	We changed the amount on page 2 of your tax return because there was an error in the addition of your credits.
	1040 264L	We changed the amount on Line 54 of your Form 1040 because there was an error in the addition of your credits.
	1040A 264A	We changed the total credits on Line 34 of your Form 1040A because there was an error in the addition of credits.
	1040EZ 264E	NA
265	Default 265D	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.
	1040 265L	We changed the amount on Line 55 on your Form 1040 because there was an error in the subtraction of your credits from your tax.
	1040A 265A	We changed the amount on Line 36 on your Form 1040A because there was an error in the subtraction of your credits from your tax.
	1040EZ 265E	NA
266	Default 266D	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, <i>Alternative Minimum Tax-Individuals</i> . The limitation to your credit was not applied or was applied incorrectly.
	1040 266L	We changed the total credits on Line 54 of your Form 1040. Some credits are limited to the difference between your tax before credits and tentative minimum tax from Form 6251, <i>Alternative Minimum Tax-Individuals</i> . The limitation to your credit was not applied or was applied incorrectly.
	1040A 266A	NA
	1040EZ 266E	NA
267	Default 267D	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, <i>Alternative Minimum Tax-Individuals</i> . Although you were not liable for this additional tax, your credits were still subject to the limitation.
	1040 267L	We changed the total credits on Line 54 of your Form 1040. Some credits are limited to the difference between your tax before credits and Tentative Minimum Tax from Form 6251, <i>Alternative Minimum Tax-Individuals</i> . Although you were not liable for this additional tax, your credits were still subject to the limitation.
	1040A 267A	NA
	1040EZ 267E	NA
268	Default 268D	We changed the amount of self-employment tax on page 2 of your tax return because there was an error on Schedule SE, <i>Self-Employment Tax</i> . The error was in the: - computation of the self-employment tax on Schedule SE and/or - transfer of that amount to page 2 of your tax return.
	1040 268L	We changed the amount of self-employment tax on Line 56 of your Form 1040 because there was an error on Schedule SE, <i>Self-Employment Tax</i> . The error was in the: - computation of the self-employment tax on Schedule SE and/or - transfer of that amount to Line 56 of your Form 1040.
	1040A 268A	NA
	1040EZ 268E	NA
269	Default 269D	We changed the amount of self-employment tax on page 2 of your tax return.

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		We refigured your Schedule SE, <i>Self-Employment Tax</i> , 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.
1040	269L	We changed the amount of self-employment tax on Line 56 of your Form 1040. We refigured your Schedule SE, <i>Self-Employment Tax</i> , 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.
1040A	269A	NA
1040EZ	269E	NA
270	Default	270D 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, <i>Profit or Loss from Farming</i> , to Line 1a of Schedule SE, <i>Self-Employment Tax</i> .
1040	270L	We changed the self-employment tax on Line 56 of your Form 1040. There was an error in the transfer of net farm profit or loss from Line 36 of Schedule F, <i>Profit or Loss from Farming</i> , to Line 1a of Schedule SE, <i>Self-Employment Tax</i> .
1040A	270A	NA
1040EZ	270E	NA
271	Default	271D 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, <i>Profit or Loss from Business</i> , to Line 2 of Schedule SE, <i>Self-Employment Tax</i> .
1040	271L	We changed the amount of self-employment tax on Line 56 of your Form 1040. There was an error in the transfer of net profit or loss from Schedule C/C-EZ, <i>Profit or Loss from Business</i> , to Line 2 of Schedule SE, <i>Self-Employment Tax</i> .
1040A	271A	NA
1040EZ	271E	NA
272	Default	272D 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, <i>Self-Employment Tax</i> .
1040	272L	We changed the amount of self-employment tax on Line 56 of your Form 1040. Based on the information you reported, you don't qualify to use the optional method of computing self-employment tax on Schedule SE, <i>Self-Employment Tax</i> .
1040A	272A	NA
1040EZ	272E	NA
273	Default	273D We removed the self-employment tax on page 2 of your tax return. Your net earnings were less than \$434; therefore, they are not subject to self-employment tax.
1040	273L	We removed the self-employment tax on Line 56 of your Form 1040. Your net earnings were less than \$434; therefore, they are not subject to self-employment tax.
1040A	273A	NA
1040EZ	273E	NA
274	Default	274D 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, <i>Social Security/Medicare Tax on Unreported Tip Income</i> . The error was in the: - computation of the tax on Form 4137 <b>and/or</b> - transfer of that amount to page 2 of your tax return.
1040	274L	We changed the amount of social security and medicare tax on tip income not reported to employer on Line 58 57 of your Form 1040. There was an error on Form 4137, <i>Social Security and Medicare Tax on Unreported Tip Income</i> . The error was in the: - Computation of the tax on Line 12 13 of Form 4137 <b>and/or</b>

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		- Transfer of that amount to Line 58 57 of your Form 1040.
	1040A	274A NA
	1040EZ	274E NA
275	Default	275D 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, <i>Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts</i> .
	1040	275L We changed the amount of tax on qualified plans, including IRAs, and other tax-favored accounts on Line 58 of your Form 1040. There was an error transferring the tax from Form 5329, <i>Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts</i> .
	1040A	275A NA
	1040EZ	275E NA
276	Default	276D 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 Forms W-2 or other supporting documents.
	1040	276L N/A
	1040A	276A N/A
	1040EZ	276E NA
277	Default	277D 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, <i>Household Employment Taxes</i> .
	1040	277L We changed the amount of household employment taxes included in the total for on Line 59a of your Form 1040. There was an error in the computation of federal unemployment tax on Schedule H, <i>Household Employment Taxes</i> .
	1040A	277A NA
	1040EZ	277E NA
278	Default	278D 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, <i>Household Employment Taxes</i> : <ul style="list-style-type: none"> <li>Social Security</li> <li>Medicare</li> <li>Federal Income Taxes</li> <li>Net Taxes</li> </ul>
	1040	278L We changed the amount of household employment taxes included in the total for on Line 59a of your Form 1040. There was an error in the computation of one or more of the following taxes or the totaling of these amounts on Schedule H, <i>Household Employment Taxes</i> : <ul style="list-style-type: none"> <li>• Social Security</li> <li>• Medicare</li> <li>• Federal Income Taxes</li> <li>• Net Taxes</li> </ul>
	1040A	278A NA
	1040EZ	278E NA
279	Default	279D We changed the household employment taxes on page 2 of your tax return. The amount of cash wages reported on Schedule H, <i>Household Employment Taxes</i> , 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, <i>Corrected Wage and Tax Statement</i> , to correct the Social Security and Medicare Wages you reported.
	1040	279L We changed the household employment taxes on Line 59a of your Form 1040. The amount of cash wages reported on Schedule H, <i>Household Employment Taxes</i> , 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, <i>Corrected Wage and Tax Statement</i> , to correct the Social Security and

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		Medicare Wages you reported.
	1040A	297A NA
	1040EZ	279E NA
280	Default	280D We changed the amount of household employment taxes on page 2 of your tax return because there was an error on Schedule H, <i>Household Employment Taxes</i> . The error was in the: - computation of the total tax on Schedule H <b>and/or</b> - transfer of that amount to page 2 of your tax return.
	1040	280L We changed the amount of household employment taxes included in the total Line 59a of your Form 1040 because there was an error on Schedule H, <i>Household Employment Taxes</i> . The error was in the: - Computation of the total tax on Schedule H <b>and/or</b> - Transfer of that amount to Line 59a of your Form 1040.
	1040A	280A NA
	1040EZ	280E NA
281	Default	281D We changed the amount of total tax on page 2 of your tax return to exclude the refundable interest from Form 8697, <i>Interest Under the Look-Back Method</i> . 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.
	1040	281L We changed the amount of total tax on Line 60 of your Form 1040 to exclude the refundable interest from Form 8697, <i>Interest Under the Look-Back Method</i> . If you are entitled to a refund of this interest, Form 8697 should be filed separately from your Form 1040. We detached the form from your tax return and are processing it separately.
	1040A	281A NA
	1040EZ	281E NA
282	Default	282D We changed the amount of total tax on page 2 of your tax return because there was an addition error.
	1040	282L We changed the amount of total tax on Line 61 of your Form 1040 because there was an error adding Lines 55 through 60.
	1040A	282A We changed the amount of total tax on Line 35 of your Form 1040A because there was an error subtracting Lines 34 from Line 28.
	Default	282D We changed the amount of total tax on page 2 of your tax return because there was an addition error.
283	Default	283D We changed the amount claimed as federal income tax withheld on your tax return to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
	1040	283L We changed the amount claimed as federal income tax withheld on Line 61 of your Form 1040 to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
	1040A	283A We changed the amount claimed as federal income tax withheld on Line 38 of your Form 1040A to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
	1040EZ	283E We changed the amount claimed as federal income tax withheld on Line 8 of your Form 1040EZ to reflect the amounts reported on Form(s) W-2, 1099, or other supporting documents.
284	Default	284D We computed your Earned Income Credit for you.
	1040	284L We computed your Earned Income Credit on Line 64a of your Form 1040 for you.
	1040A	284A We computed your Earned Income Credit on Line 41a of your Form 1040A for you.
	1040E	284E We computed your Earned Income Credit on Line 8a of your Form 1040EZ for you.
285	Default	285D 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.



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1040	285L	We changed the amount claimed as Earned Income Credit (EIC) on Line 64a of your Form 1040. The amount claimed as EIC was figured or entered incorrectly on your tax return.
1040A	285A	We changed the amount claimed as Earned Income Credit (EIC) on Line 38a of your Form 1040A. The amount claimed as EIC was figured or entered incorrectly on your tax return.
1040EZ	285E	We changed the amount claimed as Earned Income Credit (EIC) on Line 8a of your Form 1040EZ. The amount claimed as EIC was figured or entered incorrectly on your tax return.
286	Default	286D 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.
	1040	286L We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 64a of your Form 1040. You're not eligible to claim EIC because your filing status is Married Filing Separately.
	1040A	286A We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 38a of your Form 1040A. You're not eligible to claim EIC because your filing status is Married Filing Separately.
	1040EZ	286E NA
287	Default	287D 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.
	1040	287L We didn't allow the amount claimed as Earned Income Credit on Line 64a of your Form 1040. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
	1040A	287A We didn't allow the amount claimed as Earned Income Credit on Line 38a of your Form 1040A. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
	1040EZ	287E We didn't allow the amount claimed as Earned Income Credit on Line 8a of your Form 1040EZ. Your earned income or adjusted gross income is more than the amount allowed to qualify for the credit.
288	Default	288D 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.
	1040	288L We didn't allow the amount claimed as Earned Income Credit on Line 64a of your Form 1040. You must report earned income on your tax return to qualify for the credit.
	1040A	288A We didn't allow the amount claimed as Earned Income Credit on Line 38a of your Form 1040A. You must report earned income on your tax return to qualify for the credit.
	1040EZ	288E We didn't allow the amount claimed as Earned Income Credit on Line 8a of your Form 1040EZ. You must report earned income on your tax return to qualify for the credit.
289	Default	Vacant
290	Default	290D 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.
	1040	290L We didn't allow the amount claimed as Earned Income Credit on Line 64a of your Form 1040 because you indicated you were claimed as a dependent on another person's tax return.
	1040A	290A We didn't allow the amount claimed as Earned Income Credit on Line 38a of your Form 1040A because you indicated you were claimed as a dependent on another person's tax return.
	1040EZ	290E We didn't allow the amount claimed as Earned Income Credit on Line 8a of your Form 1040EZ because you indicated you were claimed as a dependent on another person's tax return.
291	Default	291D 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

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		for this credit.
1040	291L	We didn't allow the amount claimed as Earned Income Credit on Line 64a of your Form 1040 because your investment income was more than the amount allowed for this credit.
1040A	291A	We didn't allow the amount claimed as Earned Income Credit on Line 38a of your Form 1040A because your investment income was more than the amount allowed for this credit.
1040EZ	291E	NA
292 Default	292D	We computed your Earned Income Credit 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, <i>Earned Income Credit</i> , and file it with a Form 1040X, <i>Amended US Individual Income Tax Return</i> .
1040	292L	We computed your Earned Income Credit on Line 64a of your Form 1040 for you. 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, <i>Earned Income Credit</i> , and file it with a Form 1040X, <i>Amended US Individual Income Tax Return</i> .
1040A	292A	We computed your Earned Income Credit on Line 38a of your Form 1040A for you. 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, <i>Earned Income Credit</i> , and file it with a Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> .
1040EZ	292E	NA
293 Default	293D	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 31 <sup>st</sup> of the tax year for which the tax return is being filed.
1040	293L	We didn't allow the amount claimed as Earned Income Credit on Line 64a of your Form 1040. You or your spouse must be at least 25, but less than 65 years old on December 31, 2011.
1040A	293A	We didn't allow the amount claimed as Earned Income Credit on Line 38a of your Form 1040A. You or your spouse must be at least 25, but less than 65 years old on December 31, 2011.
1040EZ	293E	We didn't allow the amount claimed as Earned Income Credit on Line 8a of your Form 1040EZ. You or your spouse must be at least 25, but less than 65 years old on December 31, 2011.
294 Default	294D	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.
1040	294L	We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on Line 69 of Form 1040 due to a computation error.
1040A	294A	NA
1040EZ	294E	NA
295 Default	295D	We changed the amount claimed as additional child tax credit on page 2 of your tax return because there was an error on Form 8812, <i>Additional Child Tax Credit</i> . The error was in the: - computation of the credit and/or - transfer of that amount to page 2 of your tax return.
1040	295L	We changed the amount claimed as additional child tax credit on Line 65 of Form 1040 because there was an error on Form 8812, <i>Additional Child Tax Credit</i> . The error was in the: - computation of the credit on Line 13 of Form 8812 and/or - transfer of that amount to Line 65 of your Form 1040.
1040A	295A	We changed the amount claimed as additional child tax credit on Line 42 of Form 1040A because there was an error on Form 8812, <i>Additional Child Tax Credit</i> . The error was in the: - computation of the credit on Line 13 of Form 8812 and/or - transfer of that amount to Line 42 of Form 1040A.
1040EZ	295E	NA
296 Default	296D	We changed the amount claimed as other payments on page 2 of your tax

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		return because there was an error on Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> . The error was in the: - computation of the credit on Form 4136, and/or - transfer of that amount to page 2 of your tax return.
1040	296L	We changed the amount claimed as other payments on Line 70 of your Form 1040 because there was an error on Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> . The error was in the: - computation of the credit on Line 17 of your Form 4136, and/or - transfer of that amount to Line 70 of your Form 1040.
1040A	296A	NA
1040EZ	296E	NA
297 Default	297D	We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section.
1040	297L	We changed the amount claimed as total payments on Line 72 of your Form 1040 because there was an error in the addition of the payments section on your tax return.
1040A	297A	We changed the amount claimed as total payments on Line 44 of your Form 1040A because there was an error in the addition of the payments section on your tax return.
1040EZ	297E	We changed the amount claimed as total payments on Line 9 of your Form 1040EZ because there was an error in the addition of the payments section on your tax return.
298 Default	298D	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.
299 Default	299D	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.
1040	299L	We changed the refund amount on Line 74a or the amount you owe on Line 76 of your Form 1040 because the amount entered on your tax return was computed incorrectly.
1040A	299A	We changed the refund amount on Line 43a or the amount you owe on Line 45 of your Form 1040A because the amount entered on your tax return was computed incorrectly.
1040EZ	299E	We changed the refund amount on Line 11 or the amount you owe on Line 12 of your Form 1040EZ because the amount entered on your tax return was computed incorrectly.
300-448		International only
449 Default		We changed the amount of taxable income on your tax return because the exemption amount was subtracted incorrectly.
1040NR		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.
450-499		International only
500 Default		We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on page 2 of your tax return to reflect our records.
1040		We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on Line 72 of your Form 1040 to reflect our records.
1040A		N/A
1040EZ		N.A
501 Default		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 IRA loss, you should file a Form 1040X

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		(Amended Individual Income Tax Return),
502	Default	We didn't allow the amount claimed as medical savings account deduction on page 1 of your tax return because this deduction may not be claimed before tax year 1997.
503	Default	We changed the adjustments to income on page 1 of your tax return to include expenses from Form 3903, <i>Moving Expenses</i> . Moving expenses can't be claimed as an itemized deduction on Schedule A, <i>Itemized Deductions</i> , for the tax year of the return you filed.
504	N/A	Vacant
505	Default	We didn't allow the amount claimed as a deduction for one-half of self-employment tax on page 1 of your tax return. This deduction may only be claimed on tax returns filed for tax years 1990 and later.
506	Default	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 jointly).
507	N/A	Vacant
508	Default	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.
509	Default	We changed the amount of total tax on your tax return because the Health Savings Account deduction cannot be claimed before tax year 2004.
510	Default	We limited your total itemized deductions on your Schedule A, <i>Itemized Deductions</i> , because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
511	N/A	Vacant
512	Default	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 from Form 8917, Tuition and Fees Deduction to page 1 of your tax return.
513	N/A	Vacant
514	N/A	Vacant
515	Default	We combined your ordinary income amounts from Form 1099 distributions and refigured your tax on Form 4972, <i>Tax on Lump-Sum Distributions</i> , using the ten-year averaging method. You may choose only one method on Form 4972 to compute the tax on your total distributions.
516	N/A	Vacant
517	N/A	Vacant
518	N/A	Vacant
519	N/A	Vacant
520	Default	We changed the amount of tax from Form 6251, <i>Alternative Minimum Tax-Individuals</i> , because there was an error in the computation of your adjustments and tax preference items on Part I.
521	Default	We didn't allow the amount claimed as Residential Energy Credit on page 2 of your tax return. Form 5695, Residential Energy Credit, was either incomplete or not attached to your tax return.
522	Default	We changed the amount of tax on Form 6251, <i>Alternative Minimum Tax-Individuals</i> , because there was an error in the computation of alternative minimum tax.
523	N/A	Vacant
524	N/A	Vacant
525	Default	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.
526	N/A	Vacant
527	N/A	Vacant

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528	N/A	Vacant
529	N/A	Vacant
530	Default	We computed your rate reduction credit on your 2001 tax return. Our records indicate you didn't receive the full amount of advance payment of this credit.
531	Default	We didn't allow the amount claimed as rate reduction credit on your 2001 tax return. Our records show you: - Don't qualify for this credit because you reported no taxable income for tax year 2001, <b>or</b> - Already received the maximum credit.
532	Default	We changed the amount claimed as rate reduction credit on your tax return because there was an error in the computation.
533	Default	We didn't allow the amount claimed as rate reduction credit on your tax return because taxpayers who were claimed as a dependent on another person's tax return are not entitled to the credit.
534	Default	We changed the amount of tax on your tax return. All eligible taxpayers received a one-time special benefit for tax year 2001. Taxpayers who were claimed as a dependent on another person's tax return were entitled to use a 10% tax rate. We refigured your tax using the 10% tax rate.
535	Default	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	Default	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: - The computation of the exemption amount on Form 8914 and/or - The transfer of that amount to page 2 of your tax return.
	1040	We changed the exemption amount claimed on line 42 of Form 1040 because there was an error on Form 8914. The error was in: - The computation of the exemption amount on Form 8914 and/or The transfer of that amount to page 2 of your tax return.
	1040A	We changed the exemption amount claimed on line 26 of Form 1040A because there was an error on Form 8914. The error was in: - The computation of the exemption amount on Form 8914 and/or The transfer of that amount to page 2 of your tax return.
	1040EZ	N/A
537	Default	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 match the records of the Social Security Administration.
539	Default	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	Default	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	Default	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	Default	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	Default	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	Default	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)

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		W-2.
545	Default	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040A	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040EZ	N/A
546	Default	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	Default	We changed the amount claimed as child tax and/or additional child tax credit on page 2 of your 2003 tax return because: <ul style="list-style-type: none"> <li>▪ No amount was entered, <b>and/or</b></li> <li>▪ The amount entered was incorrect based on your adjusted gross income and the number of boxes checked on Line 6c, <b>and/or</b></li> <li>▪ The credit amount was not correctly reduced by an amount received as an advance payment.</li> </ul> <p><b>Note:</b> <i>The total amount of child tax credit for which you are eligible must be reduced by any amount received as an advanced payment when figuring the amount to be entered on page 2 of your 2003 tax return.</i></p>
548		We changed the amount of total tax on your tax return because the following cannot be claimed before 2002: <ul style="list-style-type: none"> <li>- Educator Expense Deduction</li> <li>- Tuition and Fees Deduction</li> </ul>
549		We changed the amount of total tax on your tax return because the following cannot be claimed for tax years before 1998: <ul style="list-style-type: none"> <li>• Student Loan Interest Deduction</li> <li>• Child Tax Credit</li> <li>• Education Credits</li> <li>• Additional Child Tax Credit</li> </ul>
550		We didn't allow the amount of loss you claimed on one or more of the following schedules because Form 6198, <i>At-Risk Limitations</i> , was not attached to your tax return. <ul style="list-style-type: none"> <li>- Schedule C, <i>Profit or Loss From Business</i></li> <li>- Schedule E, <i>Supplemental Income and Loss</i></li> <li>- Schedule F, <i>Profit or Loss From Farming</i></li> </ul> <p>Form 6198 is required when you indicate on Schedule C, E, or F that some investment is not at risk.</p>
	1040	NA
	1040A	NA
	1040EZ	NA
551	Default	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.
	1040	NA
	1040A	NA
	1040EZ	NA
552	Default	We didn't allow the amount claimed as casualty or theft losses on Schedule A, <i>Itemized Deductions</i> , because Form 4684, <i>Casualties and Theft Losses</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as casualty or theft losses on Line 20 of your Schedule A, <i>Itemized Deductions</i> , because Form 4684, <i>Casualties and Theft Losses</i> , was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA

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553	Default	We didn't allow the amount claimed as Unreimbursed Employee Expenses on Schedule A, <i>Itemized Deductions</i> , because Form 2106 or 2106-EZ, <i>Employee Business Expenses</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as Unreimbursed Employee Expenses on Line 21 of your Schedule A, <i>Itemized Deductions</i> , because Form 2106 or 2106-EZ, <i>Employee Business Expenses</i> , was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
554	Default	We refigured your taxable income on page 2 of your tax return using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.
	1040	We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
555	Default	We changed the amount claimed as itemized deductions on Schedule A, <i>Itemized Deductions</i> , and 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.
	1040	We changed the amount claimed as itemized deductions on Schedule A, <i>Itemized Deductions</i> , and used the standard deduction or the higher standard deduction for age or blindness on Line 39a of your Form 1040. This resulted in a lower taxable income.
	1040A	NA
	1040EZ	NA
556	N/A	Vacant
557	N/A	Vacant
558	Default	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	Default	We refigured the tax on page 2 of your tax return using the maximum tax rate. Form 8615, <i>Tax for Certain Children Who Have Investment Income</i> , did not include the parent's taxable income.
	1040	We refigured the tax on Line 44 of your Form 1040 using the maximum tax rate. Form 8615, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900</i> , did not include the parent's taxable income.
	1040A	NA
	1040EZ	NA
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, <i>Capital Gains and Losses</i> , was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040	We changed the tax on Line 44 of your Form 1040 using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, <i>Capital Gains and Losses</i> , was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040A	NA
	1040EZ	NA
561	Default	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.
562	Default	We didn't allow the amount claimed as 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.
	1040	We didn't allow the amount claimed as credit for child and dependent care

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		expenses on Line 47 of your Form 1040 because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040EZ	NA
563	Default	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. Form 2441, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 53 of your Form 1040. Form 2441, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 30 of your Form 1040A. Form 2441, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040EZ	NA
564	Default	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.
565	Default	We didn't allow the amount claimed as credit for the elderly or the disabled on page 2 of your tax return. Schedule R, <i>Credit for the Elderly or the Disabled</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as credit for the elderly or the disabled on Line 53 of your Form 1040. Schedule R, <i>Credit for the Elderly or the Disabled</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as credit for the elderly or the disabled on Line 30 of your Form 1040A. Schedule R, <i>Credit for the Elderly or the Disabled</i> , was incomplete or not attached to your tax return.
	1040EZ	NA
566	Default	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.
567	Default	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.
	1040	We didn't allow the amount claimed on line 52 as Residential Energy Credit. Form 5695, Residential Energy Credit was either incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
568	Default	We didn't allow the amount claimed as education credits on page 2 of your tax return. Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as education credits on Line 49 of your Form 1040. Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as education credits on Line 31 of your Form 1040A. Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040EZ	NA
569	Default	We didn't allow the amount claimed as retirement savings contribution credit on page 2 of your tax return because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as retirement savings contribution credit on Line 50 of your Form 1040 because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.



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	1040A	We didn't allow the amount claimed as retirement savings contribution credit on Line 33 of your Form 1040A because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040EZ	NA
570	Default	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, <i>Credit for Prior Year Minimum Tax Individuals, Estates and Trust</i> was incomplete or not attached to your tax return.
	1040	We can't allow the amount claimed in the payment section of your return on line 53 of your Form 1040 for Refundable Credit for prior year minimum tax because Form 8801, <i>Credit for Prior Year Minimum Tax Individuals, Estates and Trust</i> was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
571	Default	We didn't allow the amount claimed as Residential Energy Credit on page 2 of your tax return. You can't claim Residential Energy Credit for tax years before 2006.
	1040	We didn't allow the amount claimed as Residential Energy Credit on line 52 of your Form 1040. You can't claim Residential Energy Credit for tax years before 2006.
	1040A	N/A
	1040EZ	N/A
572	Default	We didn't allow all or part of the amount claimed as Residential Energy Credit on page 2 of your tax return. Residential Energy credit is limited to the total amount of your tentative tax liability.
	1040	We didn't allow all or part of the amount claimed as Residential Energy Credit on Line 52 of your form 1040 because Form 5695, <i>Residential Energy Credit</i> is limited to the total amount of your tentative tax liability.
	1040A	NA
	1040EZ	N/A
573	Default	We didn't allow the amount claimed as credit from Form 8859 on page 2 of your tax return because Form 8859, <i>District of Columbia First-Time Homebuyer Credit</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as credit from Form 8859 on Line 54 of your Form 1040 because Form 8859, <i>District of Columbia First-Time Homebuyer Credit</i> , was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
574	Default	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 item 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.
	1040	Since the Negative State Income Tax Refund amount claimed on line 10 of Form 1040 is more than your standard deduction, we used this amount as an item deduction for State and Local Income Taxes on line 5 of 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.
	1040A	N/A
	1040EZ	N/A
575	Default	We didn't allow the amount claimed as other credits on page 2 of your tax return because Form 3800, <i>General Business Credit</i> , and/or supporting documentation was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as general business credit on Line 53 of

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		your Form 1040 because Form 3800, <i>General Business Credit</i> , and/or supporting documentation was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
576	Default	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).
	1040	We didn't allow the IRA loss claimed on line 15b page 1 of your form 1040 is subject to a 2% limitation and should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. 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).
	1040A	We didn't allow the IRA loss claimed on line 11b page 1 of your form 1040A is subject to a 2% limitation and should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. 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).
	1040EZ	N/A
577	Default	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.
	1040	We didn't allow the amount claimed as a repayment of unemployment compensation for a prior year on line 19 of Form 1040. This amount is subject to a 2% limitation. This amount should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. We have adjusted your return accordingly.
	1040A	We didn't allow the amount claimed as a repayment of unemployment compensation for a prior year on line 13 of Form 1040A. This amount is subject to a 2% limitation. This amount should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. We have adjusted your return accordingly.
	1040EZ	N/A We didn't allow the amount claimed as a repayment of unemployment compensation for a prior year on line 3 of Form 1040EZ. This amount is subject to a 2% limitation. This amount should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. We have adjusted your return accordingly.
578	Default	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 Deduction.
	1040	The amount claimed as Repayment of Social Security benefits on line 20b of Form 1040 is subject to a 2% limitation and should be claimed as other expenses on line 23 of Schedule A, Itemized Deductions. We adjusted line 23 of your Schedule A, Itemized Deductions to include the amount of repaid Social Security Benefits in the computation of line 27.
	1040A	N/A
	1040EZ	N/A
579	Default	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.
	1040	The amount of gambling loss claimed on line 21 of your tax return should be

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		claimed as other miscellaneous deductions on line 28 of 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 on line 28. 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.
	1040A	N/A
	1040EZ	N/A
580	Default	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.
	1040	We computed self-employment tax on Line 56 of your Form 1040 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.
	1040A	NA
	1040EZ	NA
581	Default	The Unemployment Compensation amount(s) repaid for a prior year is deductible on line 23 of Schedule A
	1040	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.
	1040EZ	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	Default	582D 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.
	1040	582L We didn't allow the amount claimed as federal income tax withheld on Line 62 of your Form 1040 because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040A	582A We didn't allow the amount claimed as federal income tax withheld on Line 36 of your Form 1040A because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040EZ	582E We didn't allow the amount claimed as federal income tax withheld on Line 7 of your Form 1040EZ because Form(s) W-2 or other supporting documents were not attached to your tax return.
583	Default	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	Default	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	Default	585D We didn't allow the amount claimed as Earned Income Credit on page 2 of your tax return because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040	585L We didn't allow the amount claimed as Earned Income Credit on Line 64a of your Form 1040 because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040A	585A We didn't allow the amount claimed as Earned Income Credit on Line 38a of your Form 1040A because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040EZ	585E NA
586	Default	586D We didn't allow part or all of the amount claimed as Earned Income Credit on your tax return because your Form(s) W-2 didn't match the entry for wages.
	1040	586L We didn't allow part or all of the amount claimed as Earned Income Credit on Line 64a of your Form 1040 because your Form(s) W-2 didn't match the wages

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		claimed on Line 7.
1040A	586A	We didn't allow part or all of the amount claimed as Earned Income Credit on Line 38a of your Form 1040A because your Form(s) W-2 didn't match the wages claimed on Line 7.
1040EZ	586E	We didn't allow part or all of the amount claimed as Earned Income Credit on Line 8a of your Form 1040EZ because your Form(s) W-2 didn't match the wages claimed on Line 1.
587	Default	We reduced the credit in Part I of Form 5695 and reduced the credit on page 2 of your Form 1040 accordingly.
	1040	We reduced the credit in Part I of Form 5695 and reduced the credit on line 52 of your Form 1040 of your Form 1040 accordingly.
	1040A	NA
	1040EZ	NA
588	Default	The first \$2400 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	Default	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 because you are not allowed to claim both the state and local general sales tax and new motor vehicle taxes for tax year 2009.
590	Default	590D 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.
	1040	590L We didn't allow the amount claimed as excess social security tax or tier 1 RRTA withheld on Line 69 of your Form 1040 because Form(s) W-2 was not attached to your tax return.
	1040A	590A NA
	1040EZ	590E NA
591	Default	We changed the amount of Tuition and Fees Deduction on page 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	Default	We didn't allow the amount claimed as additional child tax credit on page 2 of your tax return because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as additional child tax credit on Line 65 of your Form 1040 because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as additional child tax credit on Line 42 of your Form 1040A because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040EZ	N/A
593	Default	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	Default	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	Default	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

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		Capital Gains was not attached to your tax return.
1040		We didn't allow the amount claimed as other payments on Line 70 of your Form 1040 because Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains was not attached to your tax return.
1040A		NA
1040EZ		NA
596	Default	We changed the amount claimed as other payments on page 2 of your tax return because Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was incomplete or not attached to your tax return.
	1040	We changed the amount claimed as other payments on Line 70 of your Form 1040 because Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was incomplete or not attached to your tax return.
	1040A	NA
	1040EZ	NA
597	Default	597D 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 of not attached to your tax return.
598	Default	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 the 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: <ul style="list-style-type: none"> <li>• Education Credit,</li> <li>• Child Tax Credit or</li> <li>• Additional Child Tax Credit.</li> </ul>
	1040	We changed the amount of exemption claimed on line 42 of Form 1040 for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by the 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: <ul style="list-style-type: none"> <li>• Education Credit,</li> <li>• Child Tax Credit or</li> <li>• Additional Child Tax Credit.</li> </ul>
	1040A	We changed the amount of exemption claimed on line 26 of Form 1040A for your child that didn't live with you. Form 8332, Release/Revocation of Release of Claim to Exemption for Child by the 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:
	1040EZ	N/A
599	Default	You figured Schedule L incorrectly or transferred the amount on line 21 of Schedule L to line 40 of Form 1040 incorrectly.
600	Default	You figured Schedule L incorrectly or transferred the amount on line 21 of Schedule L to line 24a of form 1040A incorrectly.
601	Default	We changed the standard deduction you figured with Schedule. The standard deduction was limited because of your adjusted gross in come and you did not properly limit the standard deduction.
602	Default	Your Schedule L was missing or incomplete. We allowed only the standard deduction for your filing status.
603	Default	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.
604	Default	604D 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

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		<p>affect your taxable income, tax, or any of the following credits:</p> <ul style="list-style-type: none"> <li>- Credit for Child &amp; Dependent Care Expenses</li> <li>- Education Credits</li> <li>- Child Tax Credit</li> <li>- Additional Child Tax Credit.</li> </ul>
605	Default	<p>605D 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.</p> <p>As a result, we disallowed 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 &amp; Dependent Care Expenses</li> <li>- Education Credits</li> <li>- Child Tax Credit</li> <li>- Additional Child Tax Credit</li> </ul>
606	Default	<p>606D We didn't allow the exemption claimed for any dependent born after December 31 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 &amp; Dependent Care Expenses</li> <li>- Child Tax Credit</li> <li>- Additional Child Tax Credit</li> </ul>
1040		<p>606L We didn't allow the exemption claimed for any dependent born after December 31, 2010 listed on 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>- Credit for Child &amp; Dependent Care Expenses</li> <li>- Child Tax Credit</li> <li>- Additional Child Tax Credit</li> </ul>
1040A		<p>606A We didn't allow the exemption claimed for any dependent born after December 31, 2010, listed on 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>- Credit for Child &amp; Dependent Care Expenses</li> <li>- Child Tax Credit</li> <li>- Additional Child Tax Credit</li> </ul>
1040EZ		<p>606E NA</p>
607	Default	<p>607D 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.</p> <p>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 &amp; dependent care expenses</li> <li>- child tax credit</li> <li>- additional child tax credit</li> <li>- earned income credit</li> </ul>
608	Default	<p>608D 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.</p> <p>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 &amp; dependent care expenses</li> <li>- child tax credit</li> </ul>

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		- additional child tax credit - earned income credit
609	Default	609D We didn't allow the exemption for one or more 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: - credit for child & dependent care expenses - child tax credit - additional child tax credit - earned income credit Note: This change may also affect the Credit for Child & Dependent Care Expenses and Earned Income Credit regardless of whether an exemption was claimed for that dependent.
610	Default	610D We didn't allow the exemption for one or more of the dependents with a missing Social Security Number. In order to claim a child who was born and died during the tax year as an exemption, you must attach an official document to the return (such as a birth certificate) that provides proof of birth. This change may affect your taxable income, tax or any of the following credits: Credit for Child & Dependent Care Expenses, Child Tax Credit, Additional Child Tax Credit and Earned Income Credit.
	1040	610L We didn't allow the exemption for one or more of the dependents with a missing Social Security Number. In order to claim a child who was born and died during the tax year as an exemption, you must attach an official document to the return (such as a birth certificate) that provides proof of birth. This change may affect your taxable income, tax or any of the following credits: Credit for Child & Dependent Care Expenses, Child Tax Credit, Additional Child Tax Credit and Earned Income Credit.
	1040A	610A We didn't allow the exemption for one or more of the dependents with a missing Social Security Number. In order to claim a child who was born and died during the tax year as an exemption, you must attach an official document to the return (such as a birth certificate) that provides proof of birth. This change may affect your taxable income, tax or any of the following credits: Credit for Child & Dependent Care Expenses, Child Tax Credit, Additional Child Tax Credit and Earned Income Credit.
	1040EZ	NA
611	Default	611D We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
	1040	611L We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
	1040A	611A We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
	1040EZ	611E We changed the Telephone Excise Tax Refund you requested on your tax return based on the information you provided. This also changed your refund or the amount you owe.
612	Default	612D We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
	1040	612L We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a

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		separate letter explaining the claim disallowance.
1040A	612A	We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
1040EZ	612E	We didn't allow all or part of the Telephone Excise Tax Refund you requested on your tax return because you did not provide the information we requested. This also changed your refund or the amount you owe. We will send you a separate letter explaining the claim disallowance.
613	Default	613D We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
	1040	613L We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
	1040A	613A We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
	1040EZ	613E We changed the amount of total payments on your return because you cannot request Federal Telephone Excise Tax for tax years other than 2006.
614	Default	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, <i>Unreported Social Security and Medicare Tax on Wages</i> . The error was in the: <ul style="list-style-type: none"> <li>• Computation of the tax on Form 8919 <b>and/or</b></li> <li>• Transfer of that amount to page 2 of your tax return.</li> </ul>
	1040	We changed the amount of social security and medicare tax on wages not reported to employer on Line 57 of your Form 1040. There was an error on Form 8919, <i>Unreported Social Security and Medicare Tax on Wages</i> . The error was in the: <ul style="list-style-type: none"> <li>• Computation of the tax on Line 13 of Form 8914 <b>and/or</b></li> <li>• Transfer of that amount to Line 57 of your Form 1040.</li> </ul>
	1040A	N/A
	1040EZ	N/A
615	Default	We didn't allow the recovery rebate credit claimed on your tax return. Your social security number (SSN) was either missing or incomplete.
	1040	We didn't allow the recovery rebate credit claimed on Line 70 of your Form 1040. Your social security number (SSN) was either missing or incomplete.
	1040A	We didn't allow the recovery rebate credit claimed on Line 42 of your Form 1040A. Your social security number (SSN) was either missing or incomplete.
	1040EZ	We didn't allow the recovery rebate credit claimed on Line 9 of your Form 1040EZ. Your social security number (SSN) was either missing or incomplete.
616	Default	We didn't allow the recovery rebate credit claimed on your tax return. Your spouses social security number (SSN) was either missing or incomplete.
	1040	We didn't allow the recovery rebate credit claimed on Line 70 of your Form 1040. Your spouses social security number (SSN) was either missing or incomplete.
	1040A	We didn't allow the recovery rebate credit claimed on Line 42 of your Form 1040A. Your spouses social security number (SSN) was either missing or incomplete.
	1040EZ	We didn't allow the recovery rebate credit claimed on Line 9 of your Form 1040EZ. Your spouses social security number (SSN) was either missing or incomplete.
617	Default	We changed the amount of the recovery rebate credit claimed on your tax return. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.
	1040	We changed the amount of the recovery rebate credit claimed on line 70 of your Form 1040. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.
	1040A	We changed the amount of the recovery rebate credit claimed on line 42 of



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		your Form 1040A. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.
	1040EZ	We changed the amount of the recovery rebate credit claimed on line 9 of your Form 1040EZ. Your qualifying dependent(s) must be under the age of 17 for you to receive the additional credit amount.
618	Default	We didn't allow the recovery rebate credit claimed on your tax return. Your qualifying earned income is less than \$3000 and does not qualify you for the credit.
	1040	We didn't allow the recovery rebate credit claimed on Line 70 of your Form 1040. Your qualifying earned income is less than \$3000 and does not qualify you for the credit.
	1040A	We didn't allow the recovery rebate credit claimed on Line 42 of your Form 1040A. Your qualifying earned income is less than \$3000 and does not qualify you for the credit.
	1040EZ	We didn't allow the recovery rebate credit claimed on Line 9 of your Form 1040EZ. Your qualifying earned income is less than \$3000 and does not qualify you for the credit.
619	Default	We changed the amount of the recovery rebate credit claimed on your tax return. There was an error on the worksheet used to compute the credit.
	1040	We changed the amount of the recovery rebate credit claimed on Line 70 of your Form 1040. There was an error on the worksheet used to compute the credit.
	1040A	We changed the amount of the recovery rebate credit claimed on Line 42 of your Form 1040A. There was an error on the worksheet used to compute the credit.
	1040EZ	We changed the amount of the recovery rebate credit claimed on Line 9 of your Form 1040EZ. There was an error on the worksheet used to compute the credit.
620	Default	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 \$3000.
	1040	We didn't allow the recovery rebate credit you claimed on Line 70 of your Form 1040. You do not qualify for the credit since the qualifying income shown on your return is less than \$3000.
	1040A	We didn't allow the recovery rebate credit you claimed on Line 42 of your Form 1040A. You do not qualify for the credit since the qualifying income shown on your return is less than \$3000.
	1040EZ	We didn't allow the recovery rebate credit you claimed on Line 9 of your Form 1040EZ. You do not qualify for the credit since the qualifying income shown on your return is less than \$3000.
621	Default	We changed the amount of the recovery rebate credit claimed on your tax return. There was an error in applying the adjusted gross income limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.
	1040	We changed the amount of the recovery rebate credit you claimed on Line 70 of your Form 1040 because the amount entered was computed incorrectly.
	1040A	We changed the amount of the recovery rebate credit you claimed on Line 42 of your Form 1040A because the amount entered was computed incorrectly.
	1040EZ	We changed the amount of the recovery rebate credit you claimed on Line 9 of your Form 1040EZ because the amount entered was computed incorrectly.
622	Default	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.
	1040	We changed the amount of the recovery rebate credit you claimed on Line 70 of your Form 1040 because your adjusted gross income exceeds the limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.
	1040A	We changed the amount of the recovery rebate credit you claimed on Line 42 of your Form 1040A because your adjusted gross income exceeds the limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.

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1040EZ		We changed the amount of the recovery rebate credit you claimed on Line 9 of your Form 1040EZ because your adjusted gross income exceeds the limitation of \$75,000 (\$150,000 if married filing jointly) for your filing status.
623	Default	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 shown on your return.
	1040	We didn't allow the recovery rebate credit you claimed on Line 70 of your Form 1040. You do not qualify for the credit since there was no qualifying income shown on your return.
	1040A	We didn't allow the recovery rebate credit you claimed on Line 42 of your Form 1040A. You do not qualify for the credit since there was no qualifying income shown on your return.
	1040EZ	We didn't allow the recovery rebate credit you claimed on Line 9 of your Form 1040EZ. You do not qualify for the credit since there was no qualifying income shown on your return.
624	Default	We computed your recovery rebate credit for you.
	1040	We computed your recovery rebate credit for you on Line 70 of Form 1040.
	1040A	We computed your recovery rebate credit for you on Line 42 of Form 1040A.
	1040EZ	We computed your recovery rebate credit for you on Line 9 of Form 1040EZ.
625		Vacant
626		Vacant
627		Vacant
628		Vacant
629		Vacant
630		Vacant
631		Vacant
632		Vacant
633		Vacant
634		Vacant
635		Vacant
636	Default	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.
637	Default	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	Default	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	Default	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.
640	Default	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		Vacant
642		Vacant
643		Vacant
644		Vacant
645		Vacant
646		Vacant
647	Default	We didn't allow the amount claimed as Qualified Mortgage Insurance

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		Premiums on Schedule A, Itemized Deduction 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.
	1040	We didn't allow the amount claimed as Qualified Mortgage Insurance Premiums on line 13, Schedule A. 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.
	1040A	N/A
	1040EZ	N/A
648		Vacant
649	Default	We changed the amount of First-Time Homebuyer Credit Repayment included in the total for total tax on page 2 of your tax return. The error was in: 1. the computation of First-Time Homebuyer Credit Repayment line 16, Form 5405, and/or 2. the addition of the amount from line 16, Form 5405 onto Line 60 of your Form 1040 .
	1040	We changed the amount of First-Time Homebuyer Credit Repayment included in total for total tax line 60 of Form 1040. The error was in the computation of First-Time Homebuyer Credit Repayment, Form 5405 <b>and/or</b> the addition of the amount to Line 60 of your Form 1040.
	1040A	N/A
	1040EZ	N/A
650	Default	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.
	1040	We changed the amount of tax on your Form 1040. 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.
	1040A	We changed the amount of tax on your Form 1040A. 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.
	1040EZ	We changed the amount of tax on your Form 1040EZ. 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 listed.
651		Vacant
652		Vacant
653	Default	We can't allow the amount claimed as Earned Income Credit on page 2 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. <b>Note:</b> The IRS may request additional verification in addition to the completed Form 8862.
	1040	We can't allow the amount claimed as Earned Income Credit on Line 61a of your Form 1040. 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. <b>Note:</b> The IRS may request additional verification in addition to the completed Form 8862
	1040A	We can't allow the amount claimed as Earned Income Credit on Line 40a of your Form 1040A. 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

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		this notice for your convenience. <b>Note:</b> The IRS may request additional verification in addition to the completed Form 8862
654	1040EZ Default	NA 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 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
	1040	We didn't allow the amount of Making Work Pay and Government Retiree Credit on line 63 of your Form 1040. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
	1040A	We didn't allow the amount of Making Work Pay and Government Retiree Credit on line 40 of your Form 1040A. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
	1040EZ	We didn't allow the amount of Making Work Pay and Government Retiree Credit on line 8 of your Form 1040EZ. The credit may only be claimed on a 2009 U.S. Individual Federal Tax Return Form 1040, 1040A, and 1040EZ.
655	Default	655D We changed the amount claimed on page 2 of your tax return because there was an error on the amount claimed on line 14 of Form 8863, American opportunity. The error was in the : <ul style="list-style-type: none"> <li>• Computation of the American opportunity credit and/or Transfer of that amount to page 2 of your tax return.</li> </ul>
	1040	655L We changed the amount claimed on line 66, Form 1040 because there was an error on the amount claimed on line 14 of Form 8863, American opportunity. The error was in the : <ul style="list-style-type: none"> <li>• Computation of the American opportunity credit and/or Transfer of that amount to line 66, Form 1040.</li> </ul>
	1040A	655A We changed the amount claimed on line 43, Form 1040A because there was an error on the amount claimed on line 14 of Form 8863, American opportunity. The error was in the : <ul style="list-style-type: none"> <li>• Computation of the American opportunity credit and/or Transfer of that amount to line 40, Form 1040A.</li> </ul>
656	Default	We didn't allow the amount claimed as American opportunity credit on page 2 of your tax return because Form 8863, <i>American Opportunity credit</i> , was incomplete or not attached to your tax return.
	1040	We didn't allow the amount claimed as American opportunity credit on Form 1040 because Form 8863, <i>American Opportunity credit</i> , was incomplete or not attached to your tax return.
	1040A	We didn't allow the amount claimed as American opportunity credit on Form 1040A because Form 8863, <i>American Opportunity credit</i> , was incomplete or not attached to your tax return. <b>Note:</b> To be eligible for Making Work Pay and Government Retiree Credit, you must use the SSN issued to you by the Social Security Administration.
	1040EZ	N/A
657	Default	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on your return. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit. <b>Note:</b> To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.
	1040	We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit. <b>Note:</b> To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.

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1040A		We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit. <b>Note:</b> To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.
1040EZ		We didn't allow the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The individual taxpayer identification number you gave us for yourself and your spouse was issued by the Internal Revenue Service and does not qualify you for the credit. <b>Note:</b> To be eligible for Making Work Pay and Government Retiree Credit, both you and your must have a Social Security Number issued to you by the Social Security Administration.
658	Default	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 both you and your spouse must have a Social Security Number issued to you by the Social Security Administration
1040		We didn't allow the amount claimed as Making Work Pay Credit on line 63 of Form 1040. 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 both you and your spouse must have a Social Security Number issued to you by the Social Security Administration.
1040A		We didn't allow the amount claimed as Making Work Pay Credit on line 40 of Form 1040A. 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 both you and your spouse must have a Social Security Number issued to you by the Social Security Administration.
1040EZ		We didn't allow the amount claimed as Making Work Pay Credit on line 8 of Form 1040EZ. 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 both you and your spouse must have a Social Security Number issued to you by the Social Security Administration.
659	Default	We changed the amount claimed on page 2 of Form 1040. There was an error transferring the amount claimed on line 16 of Form 5405 First-Time Homebuyer Credit to page 2 of Form 1040.
1040		We changed the amount claimed on line 59 Form 1040. There was an error transferring the amount claimed on line 16 of Form 5405, First-Time Homebuyer Credit to line 59 Form 1040.
1040A		NA
1040EZ		NA
660	Default	660D We changed the amount claimed on page 2 of Form 1040. There was an error figuring the amount on line 16 of Form 5405, First-Time Homebuyer Credit.
1040		660L We changed the amount claimed on line 59b of Form 1040. There was an error figuring the amount on line 16 of Form 5405, First-Time Homebuyer Credit.
1040A		660A NA
1040EZ		660E NA
661	Default	Based on information provided on your return we have determined you are

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		eligible to claim the Making Work Pay 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.
	1040	Based on information provided on your return we have determined you are eligible to claim the Making Work Pay 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.
	1040A	NA
	1040EZ	NA
662	Default	We changed the amount claimed on line 67 Form 1040. There was an error transferring the amount claimed on line 10 of Form 5405, First-Time Homebuyer Credit to line 67 Form 1040.
	1040	We changed the amount claimed on line 67 Form 1040. There was an error transferring the amount claimed on line 10 of Form 5405, First-Time Homebuyer Credit to line 67 Form 1040.
	1040A	NA
	1040EZ	NA
663	Default	We changed the amount claimed as Making Work Pay Credit on your return. There is error in applying the 6.2 % limitation to your earned income when computing your amount for line 2 of Schedule M.
	1040	We changed the amount claimed as Making Work Pay Credit on line 63, Form 1040. There is an error in applying the 6.2 % limitation to your earned income when computing your amount for line 2 of Schedule M.
	1040A	We changed the amount claimed as Making Work Pay Credit on line 40, Form 1040A. There is an error in applying the 6.2 % limitation to your earned income when computing your amount for line 2 of Schedule M.
	1040EZ	We changed the amount claimed as Making Work Pay Credit on line 8, Form 1040EZ. There is an error in applying the 6.2 % limitation to your earned income when computing your amount for line 2 of the Worksheet for line 8 – Making Work Pay Credit.
664	Default	We changed the amount claimed as Making Work Pay Credit on your return. The amount received in 2009 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.
	1040	We changed the amount claimed as Making Work Pay Credit on line 63, Form 1040. The amount received in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount on line 14, Schedule M.
	1040A	We changed the amount claimed as Making Work Pay Credit on line 40, Form 1040A. The amount received in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount on line 14, Schedule M.
	1040EZ	We changed the amount claimed as Making Work Pay Credit on line 8, Form 1040EZ. The amount received in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount on line 11, Worksheet for line 8 – Making Work Pay Credit.
665	Default	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 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
	1040	We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 63, Form 1040. The amount used on line 10, Schedule M when computing the total amount for Making Work Pay and Government

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		Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
1040A		We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 40, Form 1040A. The amount used on line 10, Schedule M when computing the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
1040EZ		We changed the amount claimed as Making Work Pay and Government Retiree Credit on line 8, Form 1040EZ. The amount used on line 10, Worksheet for line 8 – Making Work Pay Credit when computing the total amount for Making Work Pay and Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
666	Default	Vacant
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 and Government Retiree Credit on Schedule M and/or the transfer of the amount from Schedule M to page 2 of your return.
668	Default	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:  Computation of the total credit amount and/or Transfer of that amount to page 2 of your tax return.
1040		We changed the amount claimed as health coverage tax credit on Line 71 of your Form 1040 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 Line 71 of your Form 1040.
1040A		NA
1040EZ		NA
669	Default	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: 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.
1040		We didn't allow part or all of the amount claimed as health coverage tax credit on line 71 of your Form 1040 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.
1040A		NA
1040EZ		NA
670	Default	We didn't 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.
1040		We didn't allow part or all of the amount claimed as health coverage tax credit from Form 8885 on line 71 of your Form 1040. 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.

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	1040A	NA
	1040EZ	NA
671	N/A	Vacant
672	N/A	Vacant
673	Default	We have changed or didn't allow the amount claimed as Refundable Hope 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.
	1040	We have changed or didn't not allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 is missing.
	1040A	We have changed or didn't not allow the amount of Refundable Hope Education Credit claimed on line 66 on line 43, Form 1040A. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 is missing.
	1040EZ	N/A
674	Default	674D We have changed or didn't allow the amount of Refundable Hope 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.
	1040	674L We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on line 60, Form 1040. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 doesn't match our records or the records provided by the Social Security Administration.
	1040A	674A We have changed or didn't allow the amount of Refundable Hope Education Credit claimed on line 40, Form 1040A. The Social Security Number (SSN) for a qualifying student(s) claimed on line 1, Form 8863 doesn't match our records or the records provided by the Social Security Administration.
	1040EZ	67E N/A
675	Default	675D We didn't allow the amount of Refundable Hope Education Credit claimed on page 2 of your return. This credit is not allowed if your filing status is Married Filing Separately.
	1040	675L We didn't allow the amount of Refundable Hope Education Credit claimed on line 40, Form 1040. This credit is not allowed if your filing status is Married Filing Separately.
	1040A	675A We didn't allow the amount of Refundable Hope Education Credit claimed on line 40, Form 1040A. This credit is not allowed if your filing status is Married Filing Separately.
	1040EZ	N/A
676	Default	676D We didn't allow the amount of Refundable Hope 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.
	1040	676L We didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. Information on your return indicates you can be claimed as a dependent on someone else's return.
	1040A	676A We didn't allow the amount of Refundable Hope Education Credit claimed on line 40, Form1040A. Information on your return indicates you can be claimed as a dependent on someone else's return.
	1040EZ	676E N/A
677	Default	677D We didn't allow the amount of Refundable Hope 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.
	1040	677L We didn't allow the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. To claim the credit your adjusted gross income needs to be less than \$90,000 for single, head of household or qualifying widow(er) with dependent child or \$180.000 for married filing joint filing statuses.
	1040A	677A We didn't allow the amount of Refundable Hope Education Credit claimed on line 40, Form 1040A. To claim the credit your adjusted gross income needs to



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		be less than \$90,000 for single, head of household or qualifying widow(er) with dependent child or \$180,000 for married filing joint filing statuses.
678	1040E Default	677E N/A 678D We changed the amount of Refundable Hope Education Credit claimed on page 2 of your return. The error is in the computation of the total amount for Refundable Hope Education Credit, Form 8863 and/or the transfer of the amount from Form 8863 to page 2 of your return.
	1040	678L We changed the amount of Refundable Hope Education Credit claimed on line 66, Form 1040. The error is in the computation of the total amount on line 16, Form 8863 and/or the transfer of the amount to line 66 of your Form 1040.
	1040A	678A We changed the amount of Refundable Hope Education Credit claimed on line 40, Form 1040A. The error is in the computation of the total amount on line 16, Form 8863 and/or the transfer of the amount to line 43 of your Form 1040.
679	1040EZ N/A	678E N/A Vacant
680	Default	We changed the amount claimed as first-time homebuyer credit on your return. There was an error in figuring <b>and/or</b> transferring the amount of credit from Form 5405, First Time Homebuyer Credit on page 2, Form 1040.
	1040	We changed the amount claimed as first-time homebuyer credit on line 67 of your Form 1040. There was an error in figuring <b>and/or</b> transferring the amount of credit from Form 5405, First-Time Homebuyer Credit on page 2, Form 1040.
	1040A	NA
	1040EZ	NA
681	Default	We changed the amount claimed as first-time homebuyer credit on your return. The amount claimed exceeds the limit of \$7,550 for married filing jointly or \$3,750 for single, head of household, qualified widower with dependent children or married filing separate.
	1040	We changed the amount claimed as first-time homebuyer credit on line 69, Form 1040. The amount claimed exceeds the limit of \$7,550 for married filing jointly or \$3,750 for single, head of household, qualified widower with dependent children or married filing separate.
	1040A	NA
	1040EZ	NA
682	Default	We changed the amount claimed as first-time homebuyer 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 children or married filing separate.
	1040	We changed the amount claimed as first-time homebuyer credit on line 69, Form 1040. 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 children or married filing separate.
	1040A	NA
	1040EZ	NA
683	Default	683D We didn't allow the amount claimed as first-time homebuyer credit on your tax return. Form 5405, First-Time Homebuyer Credit was incomplete or not attached to your tax return.
	1040	683L We didn't allow the amount claimed as first-time homebuyer credit on line 67, Form 1040. Form 5405, First-Time Homebuyer Credit was incomplete or not attached to your tax return.
	1040A	683A NA
	1040EZ	683E NA
684	Default	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.
685	Default	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

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		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	Default	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	Default	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	Default	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	Default	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	Default	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	Default	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.
692	Default	- 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: o \$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 - \$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.
693	Default	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.
694	N/A	Vacant
995	N/A	Vacant
696	N/A	Vacant
697	N/A	Vacant
698	N/A	Vacant
699	N/A	Vacant
701	Default	701D 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.  <b>Note:</b> 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.
1040		701L We didn't allow your spouse's exemption on Line 6b and earned income credit (EIC) on Line 64a of your Form 1040. 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.

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		<b>Note:</b> 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.
1040A	701A	We didn't allow your spouse's exemption on Line 6b and Earned Income Credit (EIC) on Line 38a of your Form 1040A. 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. <b>Note:</b> 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.
1040EZ	701E	We didn't allow your spouse's exemption and earned income credit (EIC) on Line 8a of your Form 1040EZ. 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. <b>Note:</b> 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.
702	Default	702D 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. <b>Note:</b> 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.
1040	702L	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 64a of your Form 1040. 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. <b>Note:</b> 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.
1040A	702A	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 38a of your Form 1040A. 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. <b>Note:</b> 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.
1040EZ	702E	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 8a of your Form 1040EZ. 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. <b>Note:</b> 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.
703	Default	703D We changed the standard deduction you figured with Schedule L. The standard deduction was limited because your adjusted gross income and standard deduction was not limited properly.
1040A	703A	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 41A of your Form 1040A. 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. <b>Note:</b> 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.
1040EZ	703E	We didn't allow the amount claimed as Earned Income Credit (EIC) on Line 9A of your Form 1040EZ. 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. <b>Note:</b> 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.

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		Security Administration.
1040	703L	NA
741 Default	741D	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, <i>Earned Income Credit</i> , 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.
1040	741L	We didn't allow part or all of the earned income credit (EIC) claimed on Line 64a of your Form 1040. The date of birth shown on your Schedule EIC, <i>Earned Income Credit</i> , 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.
1040A	741A	We didn't allow part or all of the Earned Income Credit (EIC) claimed on Line 38a of your Form 1040A. The date of birth shown on your Schedule EIC, <i>Earned Income Credit</i> , 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.
1040EZ	741E	We didn't allow part or all of the Earned Income Credit (EIC) claimed on Line 8a of your Form 1040EZ. The date of birth shown on your Schedule EIC, <i>Earned Income Credit</i> , 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.
742 NA		VACANT
743 Default	743D	We didn't allow part or all, of the amount claimed as earned income credit (EIC) on page 2 of your tax return. For one or more of the children listed on your Schedule EIC, <i>Earned Income Credit</i> : - The Social Security Number is missing or - The last name doesn't match our records or the records of the Social Security Administration.
1040	743L	We didn't allow part or all, of the amount claimed as earned income credit (EIC) on Line 64a of your Form 1040. For one or more of the children listed on your Schedule EIC, <i>Earned Income Credit</i> : - The Social Security Number is missing or - The last name doesn't match our records or the records of the Social Security Administration.
1040A	743A	We didn't allow part or all of the Earned Income Credit (EIC) claimed on Line 38a of your Form 1040A. For one or more of the children listed on your Schedule EIC, <i>Earned Income Credit</i> : - The Social Security Number is missing or - The last name doesn't match our records or the records of the Social Security Administration.
1040EZ	743E	NA
744 NA		VACANT
745 Default	745D	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, <i>Earned Income Credit</i> , 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.
1040	745L	We didn't allow part or all, of the amount claimed as Earned Income Credit (EIC) on Line 64a of your Form 1040. The child or children listed on your Schedule EIC, <i>Earned Income Credit</i> , 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.
1040A	745A	We didn't allow part or all, of the amount claimed as Earned Income Credit (EIC) on Line 38a of your Form 1040A. The child or children listed on your Schedule EIC, <i>Earned Income Credit</i> , must have a valid Social Security

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		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.
1040EZ	745E	NA
748 Default	748D	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. <b>Note:</b> 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.
1040	748L	We didn't allow your personal exemption on Line 6a and Earned Income Credit (EIC) on Line 64a of your Form 1040. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration. <b>Note:</b> 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.
1040A	748A	We didn't allow your personal exemption on Line 6A and Earned Income Credit (EIC) on Line 38a of your Form 1040A. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration. <b>Note:</b> 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.
1040EZ	748E	We didn't allow your personal exemption and Earned Income Credit (EIC) on Line 9A of your Form 1040EZ. Your Social Security Number (SSN) or last name doesn't match our records or the records provided by the Social Security Administration. <b>Note:</b> 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.
750 Default	750D	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.
1040	750L	We didn't allow part or all of your Earned Income Credit on Line 64a of your Form 1040. 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.
1040A	750A	We didn't allow part or all of your Earned Income Credit on Line 38a of your Form 1040A. 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.
1040EZ	750E	NA
751 Default	750D	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.
1040	750L	We didn't allow part or all of your Earned Income Credit on Line 64a of your Form 1040. 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.
1040A	750A	We didn't allow part or all of your Earned Income Credit on Line 38a of your Form 1040A. 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.
1040EZ	750E	NA

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<b>TPNC Form</b>	<b>DLS</b>	<b>Computer Prints</b>
752	Default	752D 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.
	1040	752L We didn't allow part or all of your Earned Income Credit on Line 64a of your Form 1040. The information provided shows that one or more of the qualifying children on Schedule EIC, Earned Income Credit, did not live with you for more than half the year.
	1040A	752A We didn't allow part or all of your Earned Income Credit on Line 38a of your Form 1040A. The information provided shows that one or more of the qualifying children on Schedule EIC, Earned Income Credit, did not live with you for more than half the year.
	1040A	752A We didn't allow part or all of your Earned Income Credit on Line 38a of your Form 1040A. The information provided shows that 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 2555/2555EZ**

<b>TPNC Form</b>	<b>DLS</b>	<b>Computer Prints</b>
300	Default	300D We can't allow your foreign earned income exclusion or deduction. The required Form 2555/2555EZ was either incomplete or not attached. We have changed your tax return accordingly.
301	Default	301D We can't allow your foreign earned income exclusion, housing exclusion or housing deduction. The required Form 2555 was either incomplete or not attached. We have changed your tax return accordingly
302	Default	302D 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 2555/2555-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
303	Default	303D You figured your foreign earned income exclusion or income deduction, housing exclusion, or housing deduction incorrectly on Form 2555. Our records indicate that you included unearned income as part of your exclusion. We have changed your tax return accordingly.
304	Default	304D You can't exclude more than \$87,600 of foreign earned income on Form 2555/2555EZ. We have changed your tax return accordingly
305	Default	305D You figured the amount on Form 2555/2555-EZ, incorrectly. We have changed your tax return accordingly
308	Default	308D You transferred your foreign earned income exclusion or deduction incorrectly from Form 2555/2555EZ to your Form 1040, Page 1. We have changed your tax return accordingly
309	Default	309D Your Foreign Earned Income Exclusion, Form 2555/2555EZ was disallowed because you did not meet the Tax Home Test and either the Bona Fide residence or the Physical Presence Test. We have changed your tax return accordingly.
310	Default	310D We cannot allow your exclusion of foreign earned income because you are resident of a U.S. Possession or Territory. We have changed your tax return accordingly.
312	Default	312D You cannot compute foreign tax credit on income that is excluded on Form 2555/2555-EZ. We have changed your tax return accordingly.

#### **Dual Status**

<b>TPNC Form</b>	<b>DLS</b>	<b>Computer Prints</b>
320	Default	320D We do not have a record of a valid Taxpayer Identification Number for your spouse and/or dependents. We have changed your tax return accordingly.
321	Default	321D Dual Status taxpayers cannot file a joint tax 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.	
323	Default	323D	Dual Status taxpayers cannot file Head of Household. Based on the information on your return, we recomputed your taxes using Married Filing Separate tax rates. We have changed your tax return accordingly.	
324	Default	324D	As dual status taxpayer, you aren't entitled to the standard deduction. We have changed your tax return accordingly.	
325	Default	325D	You figured your taxable income incorrectly on your dual status return when you combined the effectively connected income from your statement with the income on the return. We have changed your tax return accordingly.	
	1040/Dual Status		You did not combine your income from your Dual Status Statement to your Dual Status Return correctly. We have adjusted your return accordingly.	
328	Default	328D	We didn't receive your answer to our request for the dates you were in the U.S. Therefore, we changed your dual status return using only Form 1040NR. We have changed your tax return accordingly.	328

#### International Form 1040

##### TPNC Form DLS Computer Prints

326	Default	326D	You transferred your tax due on income not effectively connected to a U.S. trade or business incorrectly from your Form 1040NR, page 4, to your Form 1040, page 2. We have changed your tax return accordingly.
341	Default	341D	Your credit on Form 8689, "Allocation of Income Tax to the Virgin Islands", can't be more than the tax due on your Form 1040. We changed your return accordingly.
343	Default	343D	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.
348	1040		According to our records a repayment installment for the First-Time Homebuyer Credit received when filling your 2008 tax return is due. This repayment installment should have been claimed as an addition to tax and claimed on the Individual Federal Tax Return, Form 1040. We have calculated the repayment installment due and adjusted your total tax on page 2 of your tax return.
390	Default	390D	<u>If you are a resident of a United States Possession, you will need to request your Government Retiree Credit or Making Work PaY Credit form that possession's taxing agency. Please contact the tax agency for the possession you reside in for information on how to claim the credit.</u>

#### Form 1040NR

##### TPNC Form DLS Computer Prints

307	Default	307D	We cannot allow the amount claimed for the Elderly and Disabled credit from Schedule R. Nonresident aliens are not eligible for this credit. We have adjusted your return accordingly.
311	Default	311D	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
313	Default	313D	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.
313	Default.	313N	We didn't allow the amount claimed as Foreign Tax Credit on line 45 of your Form 1040NR. Form 1116, Foreign Tax Credit, was incomplete or not attached to your tax return.
336	Default	336D	We didn't allow the amount of Making Work Pay Credit claimed. Non resident aliens do not qualify for the credit. We have adjusted your return accordingly
348	Default	348D	According to our records a repayment installment for the First-Time Homebuyer Credit received when filling your 2008 tax return is due. This repayment installment should have been claimed as an addition to tax and claimed on the Individual Federal Tax Return, Form 1040. We have calculated the repayment installment due and adjusted your total tax on page 2 of your tax return

TPNC	Form	DLS	Computer Prints
	1040NR	348N	According to our records a repayment installment for the First-Time Homebuyer Credit received when filling your 2008 tax return is due. This repayment installment should have been claimed as an addition to tax and claimed on the Individual Federal Tax Return, Form 1040. We have calculated the repayment installment due and adjusted your total tax on line 59 of your Form 1040NR.
	1040NR-EZ	348Z	According to our records a repayment installment for the First-Time Homebuyer Credit received when filling your 2008 tax return is due. This repayment installment should have been claimed as an addition to tax and claimed on the Individual Federal Tax Return, Form 1040. We have calculated the repayment installment due and adjusted your total tax on line 5 of your Form 1040NR-EZ
349	Default	349D	We changed the amount of First-Time Homebuyer Credit Repayment included in the total for total tax on page 2 of your tax return. The error was: <ul style="list-style-type: none"> <li>- the computation of First-Time Homebuyer Credit Repayment line 18, Form 5405, and/or</li> <li>- the addition of the amount from line 18, Form 5405 onto Line 60 of your Form 1040NR. (Form 1040NR)</li> </ul>
	1040NR	349N	We changed the amount of First-Time Homebuyer Credit Repayment included in the total for total tax line 59 of Form 1040NR. The error was: <ul style="list-style-type: none"> <li>- the computation of First-Time Homebuyer Credit Repayment line 18, Form 5405, and/or</li> <li>•the addition of the amount from line 18, Form 5405 onto Line 60 of your Form 1040NR. (Form 1040NR)</li> </ul>
400	Default	400D	As a Non-Resident Aliens, you are not allowed to take an adjustment to income for Tuition and Fees on a Form 1040NR. Your return has been adjusted accordingly.
401	Default	401D	We cannot allow the exemption(s) for your other dependent(s). As a non-resident alien, you are only allowed an exemption for yourself. We have adjusted your return accordingly.
402	Default	402D	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.
403	Default	403D	U.S. bank interest income is not taxable. We have adjusted your return accordingly.
404	Default	404D	Based on the information your reported, it appears that you didn't include capital gains from Form 8288-A. We have adjusted your return accordingly.
405	Default	405D	We can't allow the exemption for your teaching income because article 19 of the China Treaty allows the exemption for only three years. We changed your return accordingly.
406	Default	406D	We disallowed your treaty exemption because you didn't reply to our request for more information. We have changed your tax return accordingly.
407	Default	407D	We can't allow your tax treaty exclusion on the tax form you filed. You didn't file Form 1040NR/NR-EZ as required to exclude income under a tax treaty. We have changed your tax return accordingly. If you believe you do qualify for the tax treaty exclusion, you should file an amended return on Form 1040X.
408	Default	408D	We disallowed your treaty exemption because you didn't answer question "M" page 5, Form 1040NR or Question "J" page 2, Form 1040NR-EZ. We have changed your tax return accordingly.
409	Default	409D	We can't allow your tax treaty exemption. The treaty you claimed is not a valid tax treaty. We changed your return accordingly.
410	Default	410D	Because you didn't reply to our request for more information we disallowed your treaty exemption and changed your return accordingly.
411	Default	411D	We cannot allow you to exempt the income. You did not provide the information required to exempt income as employee of international organizations and foreign governments or under IRC 893. We have adjusted your return accordingly.



<b>TPNC Form</b>	<b>DLS</b>	<b>Computer Prints</b>
412	Default	412D Income earned by an employee of international organizations and foreign governments is not taxable under IRC 893. We have adjusted your return accordingly.
413	Default	413D You incorrectly transferred the amount of tax on income not effectively connected with a U.S. trade or business from Form 1040NR, page 4 to page 2, line 46.
414	Default	414D You can deduct half the self-employment tax figured on Schedule SE from your income on Form 1040NR, page 1. We have adjusted your return accordingly.
415	Default	415D We cannot allow your scholarship or fellowship exclusion. You didn't attach the required supporting statement. We have adjusted your return accordingly.
416	Default	416D The amount of scholarship or fellowship exclusion cannot exceed the amount of scholarship or fellowship received. We have adjusted your return accordingly.
417	Default	417D You can't deduct state and local payments as a negative amount on page 1 of Form 1040NR. Since we're unable to determine from Form W-2 the amount of state/local tax paid, we disallowed the deduction. We have changed your tax return accordingly.
418	Default	418D You aren't entitled to the standard deduction when you file Form 1040NR/NR-EZ. We changed your return accordingly.
419	Default	419D We can't allow itemized deductions against income that is not effectively connected to a U.S. trade or business. We have changed your tax return accordingly.
421	Default	421D You failed to compute the additional tax owed as a result of the sale of real property. We have adjusted your return accordingly.
422	Default	422D From the information that you gave us, it appears that you are liable for self-employment tax.
423	Default	423D Because your country of residence does not allow you to take exemptions for dependents, we have disallowed your child tax credit.
424	Default	424D We cannot allow the amount you claimed for education credit. Nonresident aliens are not eligible for this credit. We have adjusted your return accordingly.
425	Default	425D Non-resident aliens aren't required to pay social security tax on self-employment income. We have changed your tax return accordingly.
426	Default	426D You figured your total tax incorrectly on income not effectively connected with a U.S. trade or business on Form 1040NR, page 4. We have changed your tax return accordingly.
427	Default	427D You incorrectly transferred the amount of tax on income not effectively connected with a U.S. trade or business from Form 1040NR, page 4 to page 2. We have adjusted your return accordingly.
428	Default	428D You figured your tax using an incorrect tax treaty rate. We have changed your tax return accordingly.
429	Default	429D You figured your tax incorrectly on Form 1040NR, page 2, using the tax tables. We refigured your tax using the 30% (or lower treaty) rate from Form 1040NR, page 4. We have changed your tax return accordingly.
430	Default	430D 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.
431	Default	431D The amount you entered as U.S. tax withheld at the source doesn't match the amount shown on Form 1042-S. We have changed your tax return accordingly.
432	Default	432D 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.
433	Default	433D 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.
434	Default	434D We have no record of the payment shown on Form 8288-A. We have adjusted your return accordingly.
435	Default	435D We can't allow the amount you reported as "U.S. Tax Withheld on Dispositions of U.S. 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.
436	Default	436D Our records indicate that the amount of your Form 8288-A credit is less than you claimed. We have adjusted your return accordingly.

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TPNC Form	DLS	Computer Prints
437	Default	437D We cannot allow the federal income tax withholding shown on Form 8288-A on your return because the income tax period is prior to the date of transfer reflected in box 1 of Form 8288-A. You must claim the 8288-A credit on your next year's income tax return.
438	Default	438D We can't allow the foreign withholding claimed on your return. We have changed your tax return accordingly.
439	Default	439D Based on information provided on Form 8885, <i>Health Coverage Tax Credit</i> , you are not eligible to claim the health insurance credit. We have adjusted your tax return accordingly.
440	Default	440D We have disallowed the amount claimed as Health Coverage Tax Credit on Form 8885 because you did not respond to our correspondence for missing information.
441	Default	441D 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.
442	Default	442D You did not reply to our request for a copy of your green card and signed declaration. We have adjusted your return accordingly.
443	Default	443D You are not entitled to a refund of tax withheld on U.S. social security benefits as shown on your Form 1040NR. As a non-resident alien, you are required to pay 30% or a reduced rate if you are a resident of a treaty country. We have adjusted your return accordingly.
444	Default	444D You aren't due the refund shown on your Form 1040NR. Our tax treaty with your country states that you aren't entitled to a refund of tax withheld on U.S. social security benefits. We have changed your tax return accordingly.
445	Default	445D You added your state and local income taxes incorrectly. We have adjusted your return accordingly.
446	Default	446D You figured your tax using an incorrect tax treaty rate. We changed your return accordingly.
447	Default	447D Your tax rate for gambling winnings paid to non-resident aliens is 30%. We have changed your tax return accordingly.
448	Default	448D Gambling winnings are exempt from tax due to a U.S. tax treaty with your country of residence. We have changed your tax return accordingly.
449	Default	We changed the amount of taxable income on your tax return because the exemption amount was subtracted incorrectly.
	1040NR	We changed the amount of taxable income on Line 40 of your Form 1040NR because the exemption amount on Line 39 was subtracted incorrectly from Line 38.
	1040NR-EZ	We changed the amount of taxable income on Line 14 of your Form 1040NR-EZ because the exemption amount on Line 13 was subtracted incorrectly from Line 12.
450	Default	450D 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.
	1040NR-EZ	We allowed your personal exemption amount on Line 13 of your Form 1040NR-EZ and <b>changed</b> your tax. You indicated that you were claimed on another person's tax return or failed to claim your personal exemption. You can't be claimed on another person's tax return if you file Form 1040NR-EZ.
451	Default	We changed the amount claimed as total miscellaneous deductions on your Schedule A, <i>Itemized Deductions</i> , on page 3 of your Form 1040NR because it was figured incorrectly.
	1040NR	We changed the amount claimed as total miscellaneous deductions on Line 12 of your Schedule A, <i>Itemized Deductions</i> , on page 3 of your Form 1040NR because it was figured incorrectly.
452	Default	We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on page 2 of your tax return to reflect our records.
	1040	We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on Line 72 of your Form 1040 to reflect our records.
	1040NR	452 We changed the amount claimed as withholding for Form 8288-A, <i>Statement of Withholding on Dispositions by Foreign Persons of U.S. Real Property Interests</i> , on Line 68a of your Form 1040NR to reflect our records.

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TPNC	Form	DLS	Computer Prints
453	Default		We changed the amount claimed as total payments on your tax return because one or more of the amounts you reported in the payment section of your tax return is not refundable by the Internal Revenue Service.
	1040		We changed the amount claimed as total payments on Line 72 of your Form 1040 because one or more of the amounts you reported on Line(s) 64 – 72 is not refundable by the Internal Revenue Service.
	1040A		We changed the amount claimed as total payments on Line 42 of your Form 1040A because one or more of the amounts you reported on Line(s) 38 – 41 is not refundable by the Internal Revenue Service.
	1040EZ		We changed the amount claimed as total payments on Line 9 of your Form 1040EZ because one or more of the amounts you reported on Line(s) 7 – 8a is not refundable by the Internal Revenue Service.
	1040NR		We changed the amount claimed as total payments on Line 70 of your Form 1040NR because one or more of the amounts you reported on Line(s) 59 – 69 is not refundable by the Internal Revenue Service.
	1040NR-EZ		We changed the amount claimed as total payments on Line 21 of your Form 1040NR-EZ because one or more of the amounts you reported on Line(s) 18 – 20 is not refundable by the Internal Revenue Service.
456	1040-NR/EZ	456	We did not allow all of your treaty exemption. The amount you have claimed as a treaty exemption has exceeded the <b>maximum</b> amount of times allowed for the treaty article you provided.
458	1040-NR/EZ	458	You did not claim the exemption amount for yourself. We allowed your personal exemption on your return.

#### Form 1040SS

TPNC	Form	DLS	Computer Prints
306	1040-SS	306S	We didn't allow the amount of Government Retiree Credit claimed on line 10 of your Form 1040Ss. The credit may only be claimed on a 2009 U.S. Individual Federal Income Tax Return, Form 1040-SS for residents of American Samoa.
318	1040-SS	318S	We didn't allow the amount claimed as Government Retiree Credit on line 10 of your Form 1040SS. The individual taxpayer identification number you gave us for yourself on your Form 1040SS was issued by the Internal Revenue Service and does not qualify you for the credit. <b>Note:</b> To be eligible for Government Retiree Credit, you must have a Social Security Number issued to you by The Social Security Administration.
332	1040-SS	332S	We didn't allow the amount claimed for additional child tax credit on Line 8 of your Form 1040-SS because Form(s) 499R-2/W-2PR or other supporting documents for page 2 Part II Line 2 were not attached to your tax return.
333	1040-SS	333S	We didn't allow the amount claimed as Government Retiree Credit on line 10 of your Form 1040SS. The individual taxpayer identification numbers you provided to us for yourself and your spouse were issued by the Internal Revenue Service and do not qualify you for the credit. <b>Note:</b> To be eligible for Government Retiree Credit, both you and your spouse must have a Social Security Number issued to you by The Social Security Administration
334	1040-SS	334S	We didn't allow the amount claimed as Government Retiree Credit on line 10 of your Form 1040SS. The Social Security Number (SSN) or last name for yourself and your spouse does not match our records or the records provided by The Social Security Administration. <b>Note:</b> To be eligible for Government Retiree Credit, both you and your spouse must use the SSN issued to you and your spouse by The Social Security Administration.
337	1040-SS	337S	We changed the household employment taxes on Line 4 of your Form 1040-SS. 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.

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338	1040-SS	338S	We changed the amount of household employment taxes on line 4 of your Form 1040-SS 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> </ul>
			<ul style="list-style-type: none"> <li>• Transfer of that amount to Line 4 of your Form 1040-SS.</li> </ul>
339	1040-SS	339S	We didn't allow part or all of your additional child tax credit on Line 8 of your Form 1040-SS. One or more of your children exceeds the age limitation.
345	1040-SS	345S	We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on Line 7 of your Form 1040-SS because Form(s) W-2PR, 499R was not attached to your tax return.
346	1040	346S	We changed the amount claimed as total payments on line 10 of our Form 1040-SS because there was an error in the addition of the payments section on your tax return.
348	1040-SS	348S	According to our records a repayment installment for the First-Time Homebuyer Credit received when filing your 2008 tax return is due. This repayment installment should have been claimed as an addition to tax and claimed on the Individual Federal tax Return, Form 1040. We have calculated the repayment installment due and adjusted your total tax on line 5 of your Form 1040SS
351	1040-SS	351S	We changed the amount claimed as health coverage tax credit on line 9 of your Form 1040-SS because of an error on Form 8885, <i>Health Coverage Tax Credit</i> . 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 Line 9 of your Form 1040-SS.</li> </ul>
352S	1040-SS	352S	We didn't allow part or all of the amount claimed as health coverage tax credit on Line 9 of your Form 1040-SS for one of the following reasons:
			<ul style="list-style-type: none"> <li>• Form 8885 was incomplete or not attached to your tax return, or</li> <li>• Information on your return or attachments indicates you are not eligible for the credit, or</li> <li>• Substantiation for the amount claimed on Line 2, Form 8885, Health Coverage Tax Credit, was not attached to your return.</li> </ul>
370	1040-SS	370S	We didn't allow the amount claimed as Government Retiree Credit on line 10 of your Form 1040SS. Your adjusted gross income is equal to or greater than \$95,000 for single, married filing separately or qualifying widow(er) with dependent child or \$190,000 for married filing joint.
371	1040-SS	371S	Based on information provided on your return we have determined you are eligible to claim the Government Retiree Credit on line 10 of your Form 1040SS and have computed the credit for you
372	1040-SS	372S	We changed the amount claimed as Government Retiree Credit on line 10 of your Form 1040SS. The amount claimed is subject to the modified adjusted gross income limitation of \$150,000 for married filing jointly or \$75,000 for single, qualified widower with dependent child or married filing separate
373	1040-SS	373S	We changed the amount claimed as Government Retiree Credit on line 10 of your Form 1040SS. The amount received in 2008 from The Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount for Government Retiree Credit on Schedule M.
388	1040-SS	388S	We changed the amount claimed as Government Retiree Credit on line 10 of your Form 1040SS. The amount used to compute the total amount for Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
389	1040-SS	389S	We changed the amount claimed as Government Retiree Credit on your return. There was an error in the computation of the total amount for Government Retiree Credit on Schedule M and/or the transfer of the amount from Schedule M to line 10 of your Form 1040SS.

390	Default	390D	If you are a resident of a United States possession, you will need to request your Government Retiree Credit or Making Work Pay credit from that possession's taxing agency. Please contact the tax agency for the possession you reside in for information on how to claim the credit.
470	Default	470D	You don't qualify to use the optional method on Form 1040-SS. We changed your self-employment tax accordingly.
471	Default	471D	You didn't multiply your self-employment earnings by .9235, as shown on Form 1040-SS. We changed your self-employment tax accordingly.
472	Default	472D	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.
473	Default	473D	You figured or transferred your social security self-employment tax incorrectly on Form 1040-SS. We changed your self-employment tax accordingly.
473	Default	473S	We changed the amount of self-employment tax on Line 3 of your Form 1040-SS because there was an error on page 4, <i>Self-Employment Tax</i> . The error was in the: - Computation of the self-employment tax on page 4 and/or - Transfer of that amount to Line 3 of your Form 1040-SS.
474	Default	474D	You figured your refund or the amount you owe incorrectly on Form 1040-SS. We changed your self-employment tax accordingly.
475	Default	475D	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing.
476	Default	476D	Your Additional Child Tax Credit was reduced or not allowed because your dependent child's name and/or TIN were invalid.
477	Default	477D	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.
478	Default	478D	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.
479	1040-SS	479D	Itemized deductions for line 11 should only include state and local income tax paid. Your return has been adjusted accordingly. (only)

#### Form 1040PR

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317	Default	317D	We changed the amount claimed as Government Retiree Credit on page 1 of your Form 1040PR. The amount received in 2008 from The Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount for Government Retiree Credit on the Government Retiree Credit Worksheet.
			Le cambiamos en la página 1 de su Formulario 1040-PR la cantidad reclamada como Crédito del Retiro Gubernamental. La cantidad recibida en el 2008 de la Administración del Seguro Social, la Junta de Directores de Jubilación Ferroviaria, o la Administración de Veteranos, no se usó al computar la cantidad total para el Crédito del Retiro Gubernamental en la Hoja de Cálculo del Crédito del Retiro Gubernamental.
317	1040-PR	317P	We changed the amount claimed as Government Retiree Credit on line 10 of your Form 1040PR. The amount received in 2008 from The Social Security Administration, Rail Road Retirement Board, or Veterans Administration was not used when computing the total amount for Government Retiree Credit on the Government Retiree Credit Worksheet.
			Le cambiamos en la línea 10 de su Formulario 1040-PR la cantidad reclamada como Crédito del Retiro Gubernamental. La cantidad recibida en el 2008 de la Administración del Seguro Social, la Junta de Directores de Jubilación Ferroviaria, o la Administración de Veteranos, no se usó al computar la cantidad total para el Crédito del Retiro Gubernamental en la Hoja de Cálculo del Crédito del Retiro Gubernamental.
340	Default	340D	We changed the amount claimed as Government Retiree Credit on page 1 of your Form 1040-PR. The amount used to compute the total amount for Government Retiree Credit is not the amount received as an economic payment in 2009 from the

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		Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
		Le cambiamos la cantidad reclamada como Crédito de Jubilación Gubernamental en la página 1 de su Formulario 1040-PR. La cantidad usada para computar el total para el Crédito de Jubilación Gubernamental, no es la cantidad recibida como pago económico en el 2009 de la Administración del Seguro Social, la Junta de Retiro Ferroviario, o la Administración de Veteranos.
340	1040-PR	340P We changed the amount claimed as Government Retiree Credit on line 10 of your Form 1040-PR. The amount used to compute the total amount for Government Retiree Credit is not the amount received as an economic payment in 2009 from the Social Security Administration, Rail Road Retirement Board, or Veterans Administration.
		Le cambiamos la cantidad reclamada como Crédito de Jubilación Gubernamental en línea 10 de su Formulario 1040-PR. La cantidad usada para computar el total para el Crédito de Jubilación Gubernamental, no es la cantidad recibida como pago económico en el 2009 de la Administración del Seguro Social, la Junta de Retiro Ferroviario, o la Administración de Veteranos.
348	1040-PR	348P According to our records a repayment installment for the First-Time Homebuyer Credit received when filing your 2008 tax return is due. This repayment installment should have been claimed as an addition to tax and claimed on the Individual Federal tax Return, Form 1040. We have calculated the repayment installment due and adjusted your total tax on line 5 of your Form 1040-PR.
		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 5 de su Formulario 1040-PR.
354	Default	354D We didn't allow the amount claimed as Government Retiree Credit on page 1 of your Form 1040-PR. The individual taxpayer identification number you gave us for yourself was issued by the Internal Revenue Service and does not qualify you for the credit.
		Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la página 1 de su Formulario 1040-PR. El número de identificación personal de contribuyente que usted nos dió fue emitido por el Servicio Federal de Rentas Internas y no lo califica para el crédito.
		NOTE: To be eligible for Government Retiree Credit, you must have a Social Security Number issued to you by The Social Security Administration
		AVISO: Para ser elegible para el Crédito de Jubilación Gubernamental, usted tiene que tener un Número de Seguro Social emitido por la Administración del Seguro Social.
354	1040-PR	354P We didn't allow the amount of Government Retiree Credit claimed on line 10 of your Form 1040-PR. The credit may only be claimed on a 2009 "Federal Self-Employment Tax Return (Including the Additional Child Tax Credit for Bona Fide Residents of Puerto Rico)" for residents of Puerto Rico.
		Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la línea 10 de su Formulario 1040-PR. El crédito puede ser reclamado solamente en la Planilla Contributiva Federal Sobre el Trabajo por Cuenta Propia del 2009, Formulario 1040-PR para los residentes de Puerto Rico.
355	Default	355D We didn't allow the amount claimed as Government Retiree Credit on page 1 of your Form 1040-PR. The individual taxpayer identification number you gave us for yourself was issued by the Internal Revenue Service and does not qualify you for the

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credit.

NOTE: To be eligible for Government Retiree Credit, you must have a Social Security Number issued to you by The Social Security Administration.

Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la página 1 de su Formulario 1040-PR. El número de identificación personal de contribuyente que usted nos dió fue emitido por el Servicio Federal de Rentas Internas y no lo califica para el crédito.

AVISO: Para ser elegible para el Crédito de Jubilación Gubernamental, usted tiene que tener un Número de Seguro Social emitido por la Administración del Seguro Social.

355 1040-PR 355P We didn't allow the amount claimed as Government Retiree Credit on line 10 of your Form 1040-PR. The individual taxpayer identification number you gave us for yourself was issued by the Internal Revenue Service and does not qualify you for the credit.

Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la línea 10 de su Formulario 1040-PR. El número de identificación personal de contribuyente que usted nos dió fue emitido por el Servicio Federal de Rentas Internas y no lo califica para el crédito.

NOTE: To be eligible for Government Retiree Credit, you must have a Social Security Number issued to you by The Social Security Administration.

AVISO: Para ser elegible para el Crédito de Jubilación Gubernamental, usted tiene que tener un Número de Seguro Social emitido a usted por la Administración del Seguro Social.

356 Default 356D We didn't allow the amount claimed on page 1 of your Form 1040-PR as Government Retiree Credit. 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 Government Retiree Credit, you must use the SSN issued to you by The Social Security Administration.

Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la página 1 de su Formulario 1040-PR. El número de Seguro Social (SSN) o el apellido no coinciden con nuestra documentación, o la documentación proveída por la Administración del Seguro Social.

AVISO: Para ser elegible para el Crédito de Jubilación Gubernamental, usted tiene que usar el SSN emitido a usted por la Administración del Seguro Social.

356 1040-PR 356P We didn't allow the amount claimed on Line 10 of your Form 1040-PR as Government Retiree Credit. 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 Government Retiree Credit, you must use the SSN issued to you by The Social Security Administration.

Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la línea 10 de su Formulario 1040-PR. El número de Seguro Social (SSN) o el apellido no coinciden con nuestra documentación, o la documentación proveída por la Administración del Seguro Social.

AVISO: Para ser elegible para el Crédito de Jubilación Gubernamental, usted tiene que usar el SSN emitido a usted por la Administración del Seguro Social.

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357 Default 357D We didn't allow the amount claimed as Government Retiree Credit on page 1 of your Form 1040-PR. The individual taxpayer identification numbers you provided to us for yourself and your spouse were issued by the Internal Revenue Service and do not qualify you for the credit.

NOTE: To be eligible for Government Retiree Credit, both you and your spouse must have a Social Security Number issued to you by The Social Security Administration.

Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la página 1 de su Formulario 1040-PR. Los números de identificación personal de contribuyente proveídos para usted y su cónyuge fueron emitidos por el Servicio Federal de Rentas Internas y no lo califica para el crédito.

AVISO: Para ser elegible para el Crédito de Jubilación Gubernamental, ambos usted y su cónyuge tienen que el Numero de Seguro Social emitido a usted por la Administración del Seguro Social.

357 1040-PR 357P We didn't allow the amount claimed as Government Retiree Credit on line 10 of your Form 1040-PR. The individual taxpayer identification numbers you provided to us for yourself and your spouse were issued by the Internal Revenue Service and do not qualify you for the credit.

NOTE: To be eligible for Government Retiree Credit, both you and your spouse must have a Social Security Number issued to you by The Social Security Administration.

Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la línea 10 de su Formulario 1040-PR. Los números de identificación personal de contribuyente proveídos para usted y su cónyuge fueron emitidos por el Servicio Federal de Rentas Internas y no lo califica para el crédito.

AVISO: Para ser elegible para el Crédito de Jubilación Gubernamental, ambos usted y su cónyuge tienen que tener el Numero de Seguro Social emitido a usted por la Administración del Seguro Social.

358 Default 358D We didn't allow the amount claimed as Government Retiree Credit on page 1 of your Form 1040-PR. The Social Security Number (SSN) or last name for yourself and your spouse does not match our records or the records provided by The Social Security Administration.

NOTE: To be eligible for Government Retiree Credit, both you and your spouse must use the SSN issued to you and your spouse by The Social Security Administration.

Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la página 1 de su Formulario 1040-PR. El número de Seguro Social (SSN) o el apellido de usted o su cónyuge no coincide con nuestra documentación o la documentación proveída por la Administración del Seguro Social.

AVISO: Para ser elegible para el Crédito de Jubilación Gubernamental, ambos usted y su cónyuge tienen que usar el SSN que le emitieron a usted y su cónyuge por la Administración del Seguro Social.

358 1040-PR 358P We didn't allow the amount claimed as Government Retiree Credit on line 10 of your Form 1040-PR. The Social Security Number (SSN) or last name for yourself and your spouse does not match our records or the records provided by The Social Security Administration.

NOTE: To be eligible for Government Retiree Credit, both you and your spouse must use the SSN issued to you and your spouse by The Social Security Administration.



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Administration.

Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la línea 10 de su Formulario 1040-PR. El Número de Seguro Social (SSN) o los apellidos de usted y su cónyuge no concuerdan con nuestra documentación o la documentación proveída por la Administración del Seguro Social.

AVISO: Para ser elegible para el Crédito de Jubilación Gubernamental, ambos usted y su cónyuge tienen que usar el SSN que le emitieron a usted y su cónyuge por la Administración del Seguro Social.

359	Default	359D	We changed the amount of total tax on page 1 of your tax return because there was an addition error.
359	1040-PR	359P	Corregimos la cantidad total de la contribución en la página 1 de su planilla contributiva, porque hubo un error en la suma. We changed the amount of total tax on Line 5 of your Form 1040-PR because there was an error adding Line 3 through 4.
361	Default	361D	Corregimos la cantidad total de la contribución en la Línea 5 de su Forma 1040-PR, porque sumando la Línea 3 hasta la 4 hubo un error. 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.
361	1040-PR	361P	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. We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on Line 7 of your tax Form 1040-PR due to a computation error.
362	Default	362D	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 Línea 7 de su Forma 1040-PR debido a un error del cómputo. 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.
362	1040-PR	362P	No le concedimos la cantidad reclamada como crédito contributivo adicional por hijo porque la/las Forma(s) 499R-2, W-2PR u otros comprobantes no fueron incluidos en su planilla de contribución. We didn't allow the amount claimed for additional child tax credit on Line 8 of your Form 1040-PR because Form(s) 499R-2/ W-2PR or other supporting documents for page 2 Part II Line 2 were not attached to your tax return.
363	Default	363D	No le concedimos la cantidad reclamada como crédito contributivo adicional por hijo en la Línea 8 de su Forma 1040-PR, porque las Formas 499R-2/ W-2PR u otros comprobantes no fueron incluidos para la página 2, Parte II, Línea 2 en su planilla contributiva. We didn't allow the amount claimed as Government Retiree Credit on page 1 of your Form 1040-PR. Your adjusted gross income is equal to or greater than \$95,000. For single, married filing separately or qualifying widow(er) with dependent child or \$190,000, for married filing joint.
363	1040-PR	363P	Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la página 1 de su Formulario 1040-PR. Su ingreso bruto ajustado es igual a ó mayor de \$95,000. Para el estado civil de soltero, casado radicando por separado ó viudo que califica con hijo como dependiente ó \$190,000, para casado radicando conjuntamente. We didn't allow the amount claimed as Government Retiree Credit on line 10 of your Form 1040-PR. Your adjusted gross income is equal to or greater than \$95,000. For

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		single, married filing separately or qualifying widow(er) with dependent child or \$190,000. for married filing joint.
		Nosotros no le permitimos la cantidad reclamada del Crédito de Jubilación Gubernamental en la línea 10 de su Formulario 1040-PR. Su ingreso bruto ajustado es igual a ó mayor de \$95,000. Para el estado civil de soltero, casado radicando por separado ó viudo que califica con hijo como dependiente ó \$190,000, para casado radicando conjuntamente.
364	Default	364D Based on information provided on your return we have determined you are eligible to claim the Government Retiree Credit on page 1 of your form 1040-PR and have computed the credit for you.
		Basado en información proporcionada en su planilla, hemos determinado que usted es elegible para reclamar el Crédito de Jubilación Gubernamental en la página 1 de su Formulario 1040-PR y le computamos para usted el crédito.
364	1040-PR	364P Based on information provided on your return we have determined you are eligible to claim the Government Retiree Credit on line 10 of your form 1040-PR and have computed the credit for you.
		Basado en información proporcionada en su planilla, hemos determinado que usted es elegible para reclamar el Crédito de Jubilación Gubernamental en la línea 10 de su Formulario 1040-PR y le computamos para usted el crédito.
367	Default	367D 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.
367	1040-PR	367P 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 la Línea 4 de su Forma 1040-PR. La cantidad de los sueldos del dinero en efectivo reportada en el Anexo H-PR, Contribuciones Sobre el Empleo de Empleados Domésticos, para su empleado doméstico 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.
368	Default	368D 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

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		<ul style="list-style-type: none"> <li>Transfer of that amount to Line 4 of your Form 1040-PR.</li> </ul> <p>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:</p> <ul style="list-style-type: none"> <li>El cómputo del total de la contribución en el Anexo H-PR y/o</li> <li>La transferencia de esa cantidad a su planilla contributiva</li> </ul>
368	1040-PR	368P <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:</p> <ul style="list-style-type: none"> <li>Computation of the total tax on Schedule H and/or</li> <li>Transfer of that amount to Line 4 of your Form 1040-PR.</li> </ul> <p>Corregimos la cantidad de las contribuciones sobre el empleo de los empleados domésticos en la Línea 4 de su Forma 1040-PR, porque hubo un error en el Anexo H-PR, Contribuciones Sobre el Empleo de Empleados Domésticos. El error estaba en:</p> <ul style="list-style-type: none"> <li>El cómputo del total de la contribución en el Anexo H-PR y/o</li> <li>La transferencia de esa cantidad a la Línea 4 de su Forma 1040-PR.</li> </ul>
369	Default	369D <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.</p> <p>No le concedimos parte o todos sus créditos contributivos adicionales por hijo en la página 1 de su planilla de contribución. Uno o más de sus hijos excede la limitación de edad.</p>
369	1040-PR	369P <p>We didn't allow part or all of your additional child tax credit on Line 8 of your Form 1040-PR. One or more of your children exceeds the age limitation.</p> <p>No le concedimos parte o todos sus créditos contributivos adicionales por hijo en la Línea 8 de su Forma 1040-PR. Uno o más de sus hijos excede la limitación de edad.</p>
374	Default	374D <p>We changed the refund or amount you owe based on the information you provided in response to our previous correspondence.</p> <p>Corregimos su contribución basado en la información que usted proveyó en la contestación a nuestra correspondencia anterior.</p>
375	Default	375D <p>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.</p> <p>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 su planilla de contribución, porque la/las Formas W-2 no fueron incluídas a su planilla contributiva.</p>
375	1040-PR	375P <p>We didn't allow the amount claimed as excess Social Security tax or tier 1 RRTA withheld on Line 7 of your Form 1040-PR because Form(s) 499R-2/W-2PR was not attached to your tax return.</p> <p>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 Formas 499R-2/W-2 no fueron incluídas a su planilla contributiva.</p>

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376	Default	376D	<p>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.</p> <p>Corregimos la cantidad reclamada como pagos totales en su planilla contributiva porque hubo un error en la sección de la suma de los pagos.</p>
376	1040-PR	376P	<p>We changed the amount claimed as total payments on line 10 of your Form 1040-PR because there was an error in the addition of the payments section on your tax return.</p> <p>Corregimos la cantidad reclamada como pagos totales en la Línea 10 de su Forma 1040-PR, porque hubo un error en la sección de la suma de los pagos en su planilla contributiva.</p>
377	Default	377D	<p>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.</p> <p>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.</p> <p>La información proveída al IRS indica que usted no es elegible para reclamar el Crédito Contributivo de Cobertura de Salud. La elegibilidad se determina a través de su agencia estatal laboral, el Departamento del Trabajo (DOL), ó la Corporación de Garantía de Beneficios Jubilatorios (PBGC). Sólo estas organizaciones pueden determinar su potencial de elegibilidad.</p> <p>Para determinar la elegibilidad, la ayuda para los Ajustes Comerciales (TAA) y la Alternativa de Ayuda para los Ajustes Comerciales (ATAA), los recipientes pueden llamar al DOL al 1-877-US2JOBS (TTY 1-877-889-5627). Los recipientes de PBGC deben llamar al 1-800-400-7242.</p>
379	Default	379D	<p>We changed the amount claimed as Government Retiree Credit on your return. There was an error in the computation of the total amount for Government Retiree Credit on the Government Retiree Credit Worksheet and/or the transfer of the amount from Schedule M to page 1 of your Form 1040PR.</p> <p>Le cambiamos en su planilla la cantidad reclamada como Crédito del Retiro Gubernamental. Hubo un error en el cálculo de la cantidad total para el Crédito del Retiro Gubernamental en la Hoja de Cálculo del Crédito y/o el traspaso de la cantidad del Anexo M a la página 1 de su Formulario 1040-PR</p>
379	1040-PR	379P	<p>We changed the amount claimed as Government Retiree Credit on your return. There was an error in the computation of the total amount for Government Retiree Credit on the Government Retiree Credit Worksheet and/or the transfer of the amount from Schedule M to line 10 of your Form 1040PR.</p> <p>Le cambiamos en su planilla la cantidad reclamada como Crédito del Retiro Gubernamental. Hubo un error en el cálculo de la cantidad total para el Crédito del Retiro Gubernamental en la Hoja de Cálculo del Crédito y/o el traspaso de la cantidad del Anexo M a la línea 10 de su Formulario 1040-PR.</p>
381	Default	381D	<p>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:</p> <ul style="list-style-type: none"> <li>• Computation of the total credit amount and/or</li> <li>• Transfer of that amount to page 1 of your tax return.</li> </ul> <p>Corregimos la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la página 1 de su planilla contributiva por hubo un error en la Forma 8885,</p>

TPNC Form	DLS	Computer Prints
		<p>Crédito Contributivo de Cobertura de Salud. El error fue en:</p> <ul style="list-style-type: none"> <li>• La computación de la cantidad total del crédito y/o</li> <li>• La transferencia de esa cantidad a la página 1 en su planilla contributiva.</li> </ul>
381	1040-PR	<p>381P We changed the amount claimed as health coverage tax credit on line 9 of your Form 1040-PR because of an error on Form 8885, Health Coverage Tax Credit. The error was in the:</p> <ul style="list-style-type: none"> <li>• Computation of the total credit amount and/or</li> <li>• Transfer of that amount to Line 9 of your Form 1040-PR.</li> </ul> <p>Corregimos la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la Línea 9 de su Forma 1040-PR, por hubo un error en la Forma 8885, Crédito Contributivo de Cobertura de Salud. El error fue en:</p> <ul style="list-style-type: none"> <li>• La computación de la cantidad total del crédito y/o</li> <li>• La transferencia de esa cantidad a la Línea 9 de su Forma 1040-PR.</li> </ul>
382	Default	<p>382D 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:</p> <ul style="list-style-type: none"> <li>• Form 8885 was incomplete or not attached to your tax return, or</li> <li>• Information on your return or attachments indicates you are not eligible for the credit, or</li> <li>• Substantiation for the amount claimed on Line 2, Form 8885, Health Coverage Tax Credit, was not attached to your return.</li> </ul> <p>No le concedimos parte ó toda la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la página 1 de su planilla contributiva por una de las siguientes razones:</p> <ul style="list-style-type: none"> <li>• La Forma 8885 estaba incompleta o no la adjuntó a su planilla contributiva, ó</li> <li>• La información en su planilla contributiva o los anexos indican que usted no es elegible para el crédito, ó</li> <li>• La comprobación para la cantidad reclamada en la Línea 2, Forma 8885, Crédito Contributivo de Cobertura de Salud, no se adjuntó a su planilla.</li> </ul>
382	1040-PR	<p>382P We didn't allow part or all of the amount claimed as health coverage tax credit on Line 9 of your Form 1040-PR for one of the following reasons:</p> <ul style="list-style-type: none"> <li>• Form 8885 was incomplete or not attached to your tax return, or</li> <li>• Information on your return or attachments indicates you are not eligible for the credit, or</li> <li>• Substantiation for the amount claimed on line 2, Form 8885, Health Coverage Tax Credit, was not attached to your return.</li> </ul> <p>No le concedimos parte ó toda la cantidad reclamada del Crédito Contributivo de Cobertura de Salud, en la Línea 9 de su Forma 1040-PR por una de las siguientes</p>

TPNC Form	DLS	Computer Prints	razones:	
395	Default	395D	<ul style="list-style-type: none"> <li>La Forma 8885 estaba incompleta o no la adjuntó a su planilla contributiva, ó</li> <li>La información en su planilla contributiva o los anexos indican que usted no es elegible para el crédito, ó</li> <li>La comprobación para la cantidad reclamada en la Línea 2, Forma 8885, Crédito Contributivo de Cobertura de Salud, no se adjuntó a su planilla.</li> </ul> <p>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.</p> <p>Le ajustamos la cantidad reclamada del crédito contributivo por hijo adicional en su planilla de contribución porque hubo un error. El error era en:</p> <p>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.</p>	
480			VACANT	
485	Default	485D	<p>You don't qualify to use the optional method on Form 1040-PR. We changed your self-employment tax accordingly.</p> <p>Usted no califica para usar el método opcional en la Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.</p>	
486	Default	486D	<p>You didn't multiply your self-employment earnings by .9235, as shown on Form 1040-PR. We changed your self-employment tax accordingly.</p> <p>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.</p>	
487	Default	487D	<p>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.</p> <p>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 Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia.</p>	
488	Default	488D	<p>We changed the amount of self-employment tax on page 1 of your tax return because there was an error on <i>Self-Employment Tax</i>. The error was in the:</p> <ul style="list-style-type: none"> <li>Computation of the self-employment tax and/or</li> <li>Transfer of that amount to page 1 of your tax return.</li> </ul> <p>Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 1 de su planilla de contribución, porque hubo un error en la <i>Contribución Sobre el Trabajo por Cuenta Propia</i>. El error era en:</p> <ul style="list-style-type: none"> <li>El cómputo de la contribución sobre el trabajo por cuenta propia y/o La transferencia de esa cantidad a la página 1 de su planilla de contribución.</li> </ul>	
488	1040-PR	488P	<p>We changed the amount of self-employment tax on Line 3 of your Form 1040-SS because there was an error on page 4, <i>Self-Employment Tax</i>. The error was in the:</p> <ul style="list-style-type: none"> <li>Computation of the self-employment tax on page 4 and/or</li> <li>Transfer of that amount to Line 3 of your Form 1040-PR.</li> </ul> <p>Corregimos la cantidad de la contribución sobre el trabajo por cuenta propia en la página 3 de su Forma 1040-PR, porque hubo un error en la página 4, <i>Contribución Sobre el Trabajo por Cuenta Propia</i>. El error era en:</p>	488

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			<ul style="list-style-type: none"> <li>El cómputo de la contribución sobre el trabajo por cuenta propia en la página 4, y/o</li> </ul>
489	Default	489D	<p>La transferencia de esa cantidad a la Línea 3 de su Forma 1040-PR. You figured your refund or the amount you owe incorrectly on Form 1040-PR. We changed your self-employment tax accordingly.</p>
490	Default	490D	<p>Usted calculó incorrectamente su reintegro o la cantidad que usted adueda en la Forma 1040-PR. Por lo tanto, le cambiamos su contribución sobre el trabajo por cuenta propia. Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing.</p>
491	Default	491D	<p>Su Crédito de Impuesto por Hijo(a) Adicional fue reducido o no fue permitido porque faltaba el TIN de su hijo(a) dependiente. Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing.</p>
492	Default	492D	<p>Su Crédito de Impuesto por Hijo(a) Adicional fue reducido o no fue permitido porque el TIN de su hijo(a) dependiente era inválido. 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.</p>
493	Default	493D	<p>No podemos permitirle el crédito del impuesto por hijo(a) adicional que usted reclamó. Usted debe tener tres o más hijos calificativos para poder reclamar el crédito. Por lo tanto, le hemos ajustado su planilla de contribución. 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.</p>
494	1040-NR	494D	<p>Nosotros redujimos o le desaprobamos su crédito adicional de impuesto por hijo, porque uno o más de sus hijos que usted mencionó nació o nacieron después del periodo contributivo actual. Por eso, él o ella no son elegibles para este crédito. Por lo tanto, le hemos ajustado su planilla de contribución. 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.</p>
495	Default	495D	<p>You don't qualify to use the optional method on Form 1040-PR.</p>
496	Default	496D	<p>Usted no reúne los requisitos para el uso del método opcional en la Forma 1040-PR. You didn't multiply your self-employment earnings by .9235 as shown on Form 1040PR, line 4a. We changed your self-employment tax accordingly.</p>
497	Default	497D	<p>Usted no calculó en su contribución sobre el trabajo por cuenta propia, multiplicar su ingreso por .9235, como se muestra en la Forma 1040-PR, línea 4a. Por lo tanto, nosotros le ajustamos su contribución sobre el trabajo por cuenta propia. You don't owe self-employment tax when your net earnings from self-employment are less than \$400 after multiplying by .9235, as shown on Form 1040-PR, line 4a.</p>
498	Default	498D	<p>Usted no está sujeto a la contribución sobre el trabajo por cuenta propia, cuando su ingreso neto es menor de \$400 después de haberse multiplicado por .9235, como se muestra en la Forma 1040-PR, línea 4a. You figured your social security self-employment tax incorrectly on Form 1040PR.  Usted calculó su seguro incorrectamente en su planilla (Forma) 1040PR.</p>

**1040 Prior Year Notice Codes**

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TPNC	Form	DLS	Computer Prints
500	Default	550D	We didn't allow the amount of loss you claimed on one or more of the following schedules because Form 6198, <i>At-Risk Limitations</i> , was either incomplete or not attached to your tax return. <ul style="list-style-type: none"> <li>• Schedule C, <i>Profit or Loss From Business</i></li> <li>• Schedule E, <i>Supplemental Income and Loss</i></li> <li>• Schedule F, <i>Profit or Loss From Farming</i></li> </ul> Form 6198 is required when you indicate on Schedule C, E, or F that some investment is not at risk.
501	NA		VACANT
502	Default	502D	We didn't allow the amount claimed as medical savings account deduction on page 1 of your tax return because this deduction may not be claimed before tax year 1997.
503	Default	503D	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.
504	NA		VACANT
505	Default	505D	We didn't allow the amount claimed as a deduction for one-half of self-employment tax on page 1 of your tax return. This deduction may only be claimed on tax returns filed for tax year 1990 and later.
506	Default	506D	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 jointly).
507	NA		VACANT
508	Default	508D	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.
509	Default	509D	We changed the amount of total tax on your tax return because the Health Savings Account deduction cannot be claimed before 2004.
510	Default	510D	We limited your total itemized deductions on your Schedule A, <i>Itemized Deductions</i> , because certain deductions on Schedule A are limited if your adjusted gross income is more than the maximum amount.
511	NA		VACANT
512	NA		VACANT
513	NA		VACANT
514	NA		VACANT
515	Default	515D	We combined your ordinary income amounts from Form 1099 distributions and recomputed your tax on Form 4972, <i>Tax on Lump-Sum Distributions</i> , using the ten-year averaging method. You may choose only one method on the Form 4972 to compute the tax on your total distributions.
516	NA		VACANT
517	NA		VACANT
518	NA		VACANT
519	NA		VACANT
520	Default	520D	We changed the amount of tax from Form 6251, <i>Alternative Minimum Tax - Individuals</i> , because there was an error in the computation of your adjustments and tax preference items on Part I.
521	NA		VACANT
522	Default	522D	We changed the amount of tax on Form 6251, <i>Alternative Minimum Tax - Individuals</i> , because there was an error in the computation of alternative minimum tax.
523	NA		VACANT
524	NA		VACANT
525	Default	525D	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.
526	NA		VACANT
527	NA		VACANT
528	NA		VACANT
529	NA		VACANT
530	Default	530D	We computed your rate reduction credit on your 2001 tax return. Our records



TPNC	Form	DLS	Computer Prints
531	Default	531D	showed you didn't receive the full amount of advance payment of this credit. 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>
532	Default	532D	We changed the amount claimed as rate reduction credit on your tax return because there was an error in the computation.
533	Default	533D	We didn't allow the amount claimed as rate reductions credit on your tax return because taxpayers who were claimed as a dependent on another person's tax return are not entitled to the credit.
534	Default	534D	We changed the amount of tax on your tax return. All eligible taxpayers received a one-time special benefit for tax year 2001. Taxpayers who were claimed on another person's tax return were entitled to use a 10% tax rate. We refigured your tax using the 10% tax rate.
535	Default	535D	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	Default	536D	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>
	1040	536L	We changed the exemption amount claimed on line 42 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 on line 42 of your tax return.</li> </ul>
	1040A	536A	We changed the exemption amount claimed on line 26 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 on line 26 of your tax return.</li> </ul>
	1040EZ	536E	NA
537	Default	537D	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 match the records of the Social Security Administration.
539	Default	539D	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	Default	540D	We didn't allow the amount claimed as Earned Income Credit on your tax return indicates that you don't qualify for this credit.
541	Default	541D	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 non-taxable earned income.
	1040	541L	We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.
	1040A	541A	NA
	1040EZ	541E	NA
542	Default	542D	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	Default	543D	We didn't allow part or all, of the amount claimed as Earned Income Credit on your tax return. The amount of non-taxable earned income isn't considered earned income, based on the source, and can't be used in the computation of the credit.
544	Default	544D	We changed the amount claimed as Earned Income Credit on your tax return because your total non-taxable earned income was not included from Form(s) W-2.
545	Default	545D	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040	545L	We changed the amount of total tax on your return because Retirement Savings cannot be claimed for tax years before 2002.
	1040A	545A	We changed the amount of total tax on your return because Retirement Savings

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TPNC	Form	DLS	Computer Prints
			cannot be claimed for tax years before 2002.
	1040EZ	545E	NA
546	Default	546D	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	Default	547D	We changed the amount claimed as child tax and/or additional child tax credit on page 2 of your 2003 tax return because: <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>Note: The total amount of child tax credit for which you are eligible must be reduced by any amount received as an advanced payment when figuring the amount to be entered on page 2 of your 2003 tax return.</p>
548	Default	548D	We changed the amount of total tax on your tax return because the following cannot be claimed before 2002 and after 2005. <ul style="list-style-type: none"> <li>• Educator Expenses Deduction</li> <li>• Tuition and Fees Deduction</li> </ul>
549	Default	549D	We changed the amount of total tax on your tax return because the following cannot be claimed for tax years before 1998: <ul style="list-style-type: none"> <li>• Student Loan Interest Deduction</li> <li>• Child Tax Credit</li> <li>• Education Credits</li> <li>• Additional Child Tax Credit.</li> </ul>
550	Default	550D	We didn't allow the amount of loss you claimed on one or more of the following schedules because Form 6198, <i>At-Risk Limitations</i> , was not attached to your tax return. <ul style="list-style-type: none"> <li>• Schedule C, <i>Profit or Loss From Business</i></li> <li>• Schedule E, <i>Supplement Income and Loss</i></li> <li>• Schedule F, <i>Profit or Loss From Farming</i></li> </ul> <p>Form 6198 is required when you indicate on Schedule C, E or F that some investment is not at risk.</p>
	1040	550L	NA
	1040A	550A	NA
	1040EZ	550E	NA
551	Default	551D	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.
	1040	551L	NA
	1040A	551A	NA
	1040EZ	551E	NA
552	Default	552D	We didn't allow the amount claimed as casualty or theft losses on Schedule A, <i>Itemized Deductions</i> , because Form 4684, <i>Casualties and Theft Losses</i> , was incomplete or not attached to your tax return.
	1040	552L	We didn't allow the amount claimed as casualty or theft losses on Line 20 of your Schedule A, <i>Itemized Deductions</i> , because Form 4684, <i>Casualties and Theft Losses</i> , was incomplete or not attached to your tax return.
	1040A	552A	NA
	1040EZ	552E	NA
553	Default	553D	We didn't allow the amount claimed as unreimbursed employee expenses on Schedule A, <i>Itemized Deductions</i> , because Form 2106 or 2106-EZ, <i>Employee Business Expenses</i> , was incomplete or not attached to your tax return.
	1040	553L	We didn't allow the amount claimed as unreimbursed employee expenses on Line 21 of your Schedule A, <i>Itemized Deductions</i> , because Form 2106 or 2106-EZ, <i>Employee Business Expenses</i> , was incomplete or not attached to your tax return.
	1040A	553A	NA
	1040EZ	553E	NA
554	Default	554D	We refigured your taxable income on page 2 of your tax return using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.

TPNC	Form	DLS	Computer Prints
	1040	554L	We refigured your taxable income on Line 43 of your Form 1040 using the standard deduction because Schedule A, <i>Itemized Deductions</i> , was incomplete or not attached to your tax return.
	1040A	554A	NA
	1040EZ	554E	NA
555	Default	555D	We changed the amount claimed as itemized deductions on Schedule A, <i>Itemized Deductions</i> , and 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.
	1040	555L	We changed the amount claimed as itemized deductions on Schedule A, <i>Itemized Deductions</i> , and used the standard deduction or the higher standard deduction for age or blindness on Line 40 of your Form 1040. This resulted in a lower taxable income.
	1040A	555A	NA
	1040EZ	555E	NA
556	NA		VACANT
557	NA		VACANT
558	Default	558D	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	Default	559D	We refigured the tax on page 2 of your tax return using the maximum tax rate. Form 8615, <i>Tax for Children Under Age of 18 With Investment Income of More than \$1,700</i> , did not include the parent's taxable income.
	1040	559L	We refigured the tax on Line 44 of your Form 1040 using the maximum tax rate. Form 8615, <i>Tax for Children Under Age of 18 With Investment Income of More than \$1,700</i> , did not include the parent's taxable income.
	1040A	559A	NA
	1040EZ	559E	NA
560	Default	560D	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, <i>Capital Gains and Losses</i> , was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040	560L	We changed the tax on Line 44 of your Form 1040 using the tax table or tax rate schedules. We considered your capital gains to be short-term because your Schedule D, <i>Capital Gains and Losses</i> , was not attached to your tax return. Short-term gains don't qualify for the capital gains tax rate.
	1040A	560A	NA
	1040EZ	560E	NA
561	NA		VACANT
562	Default	562D	We didn't allow the amount claimed as 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.
	1040	562L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040 because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040A	562A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A because you did not indicate the number of months that you were a student, disabled, or looking for work.
	1040EZ	562E	NA
563	Default	563D	We didn't allow the amount claimed as credit for child and dependent care expenses on page 2 of your tax return. Form 2441/Schedule 2, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040	563L	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 47 of your Form 1040. Form 2441, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040A	563A	We didn't allow the amount claimed as credit for child and dependent care expenses on Line 29 of your Form 1040A. Schedule 2, <i>Child and Dependent Care Expenses</i> , was incomplete or not attached to your tax return.
	1040EZ	563E	NA
564	NA		VACANT
565	Default	565D	We didn't allow the amount claimed as credit for the elderly or the disabled claimed on page 2 of your tax return. Schedule R/Schedule 3, <i>Credit for the Elderly or The Disabled</i> , was incomplete or not attached to your tax return.
	1040	565L	We didn't allow the amount claimed as credit for the elderly or the disabled claimed

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TPNC	Form	DLS	Computer Prints
			on Line 48 of your Form 1040. Schedule R, <i>Credit for the Elderly or The Disabled</i> , was incomplete or not attached to your tax return.
	1040A	565A	We didn't allow the amount claimed as credit for the elderly or the disabled claimed on Line 30 of your Form 1040A. Schedule 3, <i>Credit for the Elderly or The Disabled</i> , was incomplete or not attached to your tax return.
	1040EZ	565E	NA
566	NA		VACANT
567	NA		VACANT
568	Default	568D	We didn't allow the amount claimed as education credits on page 2 of your tax return. The Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040	568L	We didn't allow the amount claimed as education credits on Line 49 of your Form 1040. The Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040A	568A	We didn't allow the amount claimed as education credits on Line 31 of your Form 1040A. The Form 8863, <i>Education Credits (Hope and Lifetime Learning Credits)</i> , was incomplete or not attached to your tax return.
	1040EZ	568E	NA
569	Default	569D	We didn't allow the amount claimed as retirement savings contribution credit on page 2 of your tax return because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040	569L	We didn't allow the amount claimed as retirement savings contribution credit on Line 53 of your Form 1040 because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040A	569A	We didn't allow the amount claimed as retirement savings contribution credit on Line 33 of your Form 1040A because Form 8880, <i>Credit for Qualified Retirement Savings Contributions</i> , was incomplete or not attached to your tax return.
	1040EZ	569E	NA
570	NA		VACANT
571	Default	571D	We didn't allow the amount you claimed as Residential Energy Credit on page 2 of your tax return. You cannot claim this credit for tax years before 2006.
	1040	571L	We didn't allow the amount you claimed as Residential Energy Credit on your tax return. You cannot claim Residential Energy Credit for tax years before 2006.
	1040A	571A	We didn't allow the amount you claimed as Residential Energy Credit on page 2 of your tax return. You cannot claim Residential Energy Credit for tax years before 2006.
	1040EZ	571E	NA
572	Default	572D	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 your tentative tax liability.
	1040	572L	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 your tentative tax liability.
	1040A	572A	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 your tentative tax liability.
	1040EZ	572E	NA
573	Default	573D	We didn't allow the amount claimed as credit from Form 8859 on page 2 of your tax return because Form 8859, <i>District of Columbia First-Time Homebuyer Credit</i> , was incomplete or not attached to your tax return.
	1040	573L	We didn't allow the amount claimed as credit from Form 8859 on Line 54 of your Form 1040 because Form 8859, <i>District of Columbia First-Time Homebuyer Credit</i> , was incomplete or not attached to your tax return.
	1040A	573A	NA
	1040EZ	573E	NA
574	NA		VACANT
575	Default	575D	We didn't allow the amount claimed as other credits on page 2 of your tax return because Form 3800, <i>General Business Credit</i> , and/or supporting documentation was incomplete or not attached to your tax return.
	1040	575L	We didn't allow the amount claimed as other credits on Line 55 of your Form 1040 because Form 3800, <i>General Business Credit</i> , and/or supporting documentation was incomplete or not attached to your tax return.
	1040A	575A	NA

TPNC	Form	DLS	Computer Prints
	1040EZ	575E	NA
576	NA		VACANT
577	NA		VACANT
578	NA		VACANT
579	NA		VACANT
580	Default	580D	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.
	1040	580L	We computed self-employment tax on Line 58 of your Form 1040 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.
	1040A	580A	NA
	1040EZ	580E	NA
581	NA		VACANT
582	Default	582D	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.
	1040	582L	We didn't allow the amount claimed as federal income tax withheld on Line 64 of your Form 1040 because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040A	582A	We didn't allow the amount claimed as federal income tax withheld on Line 39 of your Form 1040A because Form(s) W-2 or other supporting documents were not attached to your tax return.
	1040EZ	582E	We didn't allow the amount claimed as federal income tax withheld on Line 7 of your Form 1040EZ because Form(s) W-2 or other supporting documents were not attached to your tax return.
583	NA		VACANT
584	NA		VACANT
585	Default	585D	We didn't allow the amount claimed as Earned Income Credit on page 2 of your tax return because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040	585L	We didn't allow the amount claimed as Earned Income Credit on Line 66a of your Form 1040 because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040A	585A	We didn't allow the amount claimed as Earned Income Credit on Line 41a of your Form 1040A because Schedule EIC, <i>Earned Income Credit</i> , was incomplete or not attached to your tax return.
	1040EZ	585E	NA
586	Default	586D	We didn't allow part or all, of the amount claimed as Earned Income Credit on your tax return because your Form(s) W-2 didn't match the entry for wages.
	1040	586L	We didn't allow part or all, of the amount claimed as Earned Income Credit on Line 66a of your Form 1040 because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040A	586A	We didn't allow part or all, of the amount claimed as Earned Income Credit on Line 40a of your Form 1040A because your Form(s) W-2 didn't match the wages claimed on Line 7.
	1040EZ	586E	We didn't allow part or all, of the amount claimed as Earned Income Credit on Line 8a of your Form 1040EZ because your Form(s) W-2 didn't match the wages claimed on Line 1.
587	NA		VACANT
588	NA		VACANT
589	NA		VACANT
590	Default	590D	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.
	1040	590L	We didn't allow the amount claimed as excess social security tax or tier 1 RRTA withheld on Line 67 of your Form 1040 because Form(s) W-2 was not attached to your tax return.
	1040A	590A	VACANT

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TPNC	Form	DLS	Computer Prints
	1040EZ	590E	VACANT
591	NA		VACANT
592	Default	592	We didn't allow the amount claimed as additional child tax credit on page 2 of your tax return because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040	592	We didn't allow the amount claimed as additional child tax credit on Line 68 of your Form 1040 because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040A	592	We didn't allow the amount claimed as additional child tax credit on Line 41 of your Form 1040A because Form 8812, <i>Additional Child Tax Credit</i> , was incomplete or not attached to your tax return.
	1040EZ	592	NA
593	NA		VACANT
594	Default	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-USAJOBS (TTY 1-877-889-5627). PGGC recipients should call 1-800-400-7242.
595	Default	595	We didn't allow the amount claimed as other payments on page 2 of your tax return because Form 2439, <i>Notice to Shareholder of Undistributed Long-Term Capital Gains</i> , was not attached to your tax return.
	1040	595	We didn't allow the amount claimed as other payments on Line 70 of your Form 1040 because Form 2439, <i>Notice to Shareholder of Undistributed Long-Term Capital Gains</i> , was not attached to your tax return.
	1040A	595	NA
	1040EZ	595	NA
596	Default	596	We changed the amount claimed as other payments on page 2 of your tax return because Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was incomplete or not attached to your tax return.
	1040	596	We didn't allow the amount claimed as other payments on Line 70 of your Form 1040 because Form 4136, <i>Credit for Federal Tax Paid on Fuels</i> , was incomplete or not attached to your tax return.
	1040A	596	NA
	1040EZ	596	NA
597	Default	597D	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.
598	NA		VACANT
599	NA		VACANT

## 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.

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)**

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MF 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.
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	0020	We found an error on Schedule A - <b>Real Estate</b> .
	706NA	0920	We found an error on Schedule A - <b>Gross Estate in the U.S.</b>
21	706	0021	We found an error on Schedule B - <b>Stocks and Bonds</b> .
	706NA	0921	We found an error on Schedule B - <b>Taxable Estate</b> .
22	706	0022	We found an error on Schedule C - <b>Mortgages, Notes, and Cash</b> .
	706NA	0922	We found an error on Schedule B - Line 2, <i>Gross estate outside the U.S.</i>
23	706	0023	We found an error on Schedule D - <b>Insurance on the Decedent's Life</b> .
	706NA	0923	We found an error on Page 2, Part III, Schedule B - Line 3 - <i>Entire Gross estate wherever located.</i>
24	706	0024	We found an error on Schedule E — <b>Jointly Owned Property</b> .
	706NA		
25	706	0025	We found an error on Schedule F — <b>Other Miscellaneous Property not Reportable Under Any Other Schedule</b> .
26	706	0026	We found an error on Schedule G — <b>Transfer During Decedent's Life</b>
	706NA		
27	706	0027	We found an error on Schedule H — <b>Powers of Appointment</b>
	706NA		
28	706	0028	We found an error on Schedule I — <b>Annuities</b>
29	706	0029	We found an error on Schedule J — <b>Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims</b> .
	706NA	0924	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	0030	We found an error on Schedule K — <b>Debts of Decedent and Mortgages and Liens</b> .
	706NA	0925	We found an error on Page 2, Part III, Schedule B, Line 5 — <i>Deductions for expenses, claims, etc.</i>

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MF Code	Form	DLS	
			<b>Computer Prints</b>
31	706	0031	We found an error on Schedule L — <b>Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims.</b>
32	706 706NA	0032	We found an error on Schedule M — <b>Bequests, etc., to Surviving Spouse (Marital Deduction).</b>
33	706 706NA	0033	We found an error on Schedule O — <b>Charitable, Public, and Similar Gifts and Bequests (Charitable Deduction).</b>
34	706 706NA	0034 0926	We found an error on Schedule P — <b>Credits for Foreign Death Taxes.</b> 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 — <b>Credit for Tax on Prior Transfers.</b>
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 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 <b>Total Generation-Skipping Transfer Tax.</b>
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— <b>Generation-Skipping Transfer Tax.</b>
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.



<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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, 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.
90		0090	Fill-in narrative. Note: This Math Error contains fill-in free form text with maximum of 10 lines, 70 characters per line.

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**Form CT-1**

<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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**

<b>MF 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>MF 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.

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<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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>MF 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 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".

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MF Code	Form	DLS	Computer Prints
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".
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**

<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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".
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

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<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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.
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**

<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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.

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<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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.
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: <ol style="list-style-type: none"> <li>1. amount as paid by beneficiaries;</li> <li>2. amount credited to your next year's estimated taxes;</li> <li>3. your refund amount</li> </ol>
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 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.

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<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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.
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>MF 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>MF 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>MF 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.



<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
89		0889	We changed your tax and/or credits because we did not receive the additional information we requested. The changed 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

<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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.
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.

#### Form 5330

<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
01		1001	There was an error made on the amount reported as Total Tax on Line 13a of Part 1.
02		1002	There was an error made in your calculation for the tax reported in Part II, Tax on Nondeductible Employer Contributions to Qualified Plans (Section 4972).
03		1003	There was an error made in your calculation for the tax reported in Part IV, Tax on Prohibited Transactions (Section 4975).
04		1004	There was an error made in your calculation for the tax reported in Part VI, Tax on Failure to Meet Minimum Funding Standards (Section 4971a and 4971b).
05		1005	There was an error made in your calculation for the tax reported in Part VII, Tax on Excess Fringe Benefits (Section 4977).
06		1006	There was an error made in your calculation for the tax reported in Part VIII, Tax on Excess Contributions to Certain Plans (Section 4979).
07		1007	There was an error made in your calculation for the tax reported in Part IX, Tax on Reversion of Qualified Plan Assets to an Employer (Section 4980).
08		1008	There was an error made in your calculation for the tax reported in Part X, Tax on Failure to Provide Notice of Significant Reduction in Future Accruals (Section 4980F).

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<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
09		1009	There was a subtraction error made for the tax reported on Line 13c of Part I.
10		1010	The tax reported on Line 1 of Part I did not match the amount reported on Line 14l of Part II.
11		1011	The tax reported on Line 2 of Part I did not match the amount reported on Line 24 Part III.
16		1016	The tax reported on Line 6a of Part I did not match the amount reported on Line 25c of Part IV.
17		1017	The tax reported on Line 7a of Part I did not match the amount reported on Line 29 of Part VI.
18		1018	The tax reported on Line 8 of Part I did not match the amount reported on Line 30d of Part VII.
19		1019	The tax reported on Line 9 of Part I did not match the amount reported on Line 31b of Part VIII.
20		1020	The tax reported on Line 10 of Part I did not match the amount reported on Line 34 of Part IX.
21		1021	The tax reported on Line 11 of Part I did not match the amount reported on Line 41 of Part X.
22		1022	There was an error made in your calculation for the tax reported in Part XI, Tax on Failure to Pay Liquidity Shortfall (Section 4971(f)(1)).
23		1023	The tax reported on Line 12a of Part I did not match the amount reported on Line 45 of Part XI.
24 - 99		1024-1099	RESERVED

#### Form 8038-CP

<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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

<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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

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<b>MF Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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.

<b>IMF Input Code</b>	<b>Computer Prints</b>
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.
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.

#### IMF Input Code Explanation of Penalty and Interest Charges

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.

**IMF Explanation of Penalty and Interest Charges****Input Code**

- 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****BMF Explanation of Penalty and Interest Charges****Input Code**

- 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 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

**BMF** **Explanation of Penalty and Interest Charges**  
**Input**  
**Code**

- 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**

**IRA** **Explanation of Penalty and Interest Charges**  
**Input**  
**Code**

- 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)

<b>Input Codes</b>	<b>Explanation</b>
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.
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.

<b>Code</b>	<b>Explanation</b>	<b>Code</b>	<b>Explanation</b>
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

Any line marked with # is for official use only

<b>Code</b>	<b>Explanation</b>	<b>Code</b>	<b>Explanation</b>
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
52	Estimated Tax Payments	83	FTD Payments
53	Earned Income Credit	84	Misapplied Credit
54	Amt Paid with Form 4868	85	Correspondence with Taxpayer
55	Excess SS Tax or RRTA Tax	86	Assessment to Post
56	Tax on Special Fuels and Oils	87	Duplicate Filing
58	Total Payments	88	670 verification
75	Taxable Income	89	Transfer Payment to another Period
76	Schedule A	90	No Document
77	Credit Elect	99	All Other Reasons
78	Payment with Return		

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**This Page for User Notes**