

## Section 9 - Notices and Notice Codes

### 1 Nature of Changes

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IMF Notice Codes	9-1
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### 2 General

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

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

### 3 IMF Notices

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

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

CP No.	Explanation
01	We have verified your claim of identity theft.
01A	We've assigned you an identity protection Personal Identification Number (PIN).
01B	Message about potential Identity Theft during return processing.
01E	Employment related Identity Theft notice.
01F	An identity protection Personal Identification Number will be mailed to you.
01H	We are unable to process your tax return which was submitted with Locked SSN.
01L	Your federal tax account has been locked as requested.
01R	We are unable to process your tax return.
01S	We received your Form 14039 or similar statement for your Identity Theft claim.
01U	We unlocked your federal tax account.
02H	Casualty/Disaster Loss reminder notice (Katrina/Wilma/Rita).
03C	Important information about your First-Time Home Buyers Credit reporting of any change to your primary residence.
04	Important information about your Combat Zone tax deferment, we need information about your dates of service.
05	We're holding your refund until we finish reviewing your tax return.
05A	We need more information to determine whether you're due a refund.
07	We're holding your refund for further review-1040NR.
08	You may be entitled to additional Child Tax Credit – You may qualify for a refund.
09	You may be entitled to Earned Income Credit – you may qualify for a refund.
10	Math Error notice with reduced credit elect.
10A	EIC Math Error notice with reduced credit elect.

CP No.	Explanation
11	Math Error notice with balance due of \$5.00 or more.
11A	EIC Math Error notice with balance due of \$5.00 or more.
11M	Making Work Pay Math Error notice balance due of \$5.00 or more.
11R	Recovery Rebate Credit Math Error notice with balance due of \$5.00 or more.
12	Math Error notice with overpayment of \$1.00 or more.
12A	EIC Math Error notice with overpayment of \$1.00 or more.
12E, F, G, N, U	Exam coded Math Error notice with overpayment of \$1.00 or more.
12M	Making Work Pay Math Error notice with overpayment of \$1.00 or more.
12R	Recovery Rebate Credit Math Error notice with overpayment of \$1.00 or more.
13	Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.
13A	EIC Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.
13M	Making Work Pay Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.
13R	Recovery Rebate Credit Math Error notice with a balance due < \$5.00 or overpayment < \$1.00.
14	Notice with a balance due of \$5.00 or More, no Math Error.
14I	Notice with a balance due of \$5.00 or More, no Math Error (IRAF).
15	Notice of civil penalty charge, various penalties.
15B	Notice of civil penalty charge, Trust Fund Recovery Penalty (MFT 55).
16	Math Error notice with an overpayment applied to another IMF tax liability.
17	Notice of refund of unfrozen, excess estimated credits.
18	We have delayed sending part of your refund due to discrepancies on your return.
19	Notice of Examination unallowable items with Balance Due, response required.
19E, F, or G	Notice of Examination unallowable items with Balance Due, response required.
20	Notice of Examination unallowable items with overpayment, response required.
20E, F, or G	Notice of Examination unallowable items with overpayment, response required.
21A	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA status.
21B	Notice of Data Processing adjustments resulting in an overpayment of \$1.00 or more.
21C	Notice of Data Processing adjustments resulting in a balance due < \$5.00 or an overpayment < \$1.00.
21E	Notice of Examination adjustments, resulting in a change to an account in TDA status.
21I	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account is in TDA status (IRAF).
22A	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when an account isn't in TDA status.
22E	Notice of Examination adjustments, resulting in changes to an account isn't in TDA status.
22I	Notice of Data Processing adjustments, resulting in a balance due of \$5.00 or more when account isn't in TDA status (IRAF).
23	Notice of estimated credits discrepancy with a balance due of \$5.00 or more.
24	Notice of estimated credits discrepancy with an overpayment of \$1.00 or more.
24E, F, G, N, U	Notice of Examination coded estimated credits discrepancy with an overpayment of \$1.00 or more.
24R	Notice of estimated credits discrepancy and a Rebate Recovery Math Error, with an overpayment of \$1.00 or more.
25	Notice of estimated credits discrepancy with a balance due of < \$5 or an overpayment of < \$1.00.
27	Notice to a taxpayer without qualifying children of possible refund due to Earned Income Credit eligibility.
29	Campus notice only: Amended Return Posted, No Original.
29I	Campus notice only: Amended Return Posted, No Original IRAF.
30	Notice to taxpayer of reduced refund due to payment of penalty for failure to pay estimated taxes.
30A	Notice to taxpayer of refund due to recalculation of penalty for failure to pay estimated taxes.
31	Notice to taxpayer of undeliverable refund check and asks for updated address.
32	Notice to taxpayer of replacement refund check for one that expired as uncashed.
32A	Notice to taxpayer that a replacement refund check will not be issued unless the taxpayer contacts us.
35	Campus notice only: Duplicate Filing (Transfer-In) Doc Code 51.

CP No.	Explanation
35A	Campus notice only: Requisition Form for First Return.
36	Campus notice only: Issued each time a return, or a 290 transaction with a DLN block number between 200 and 299 (Form 1040X) posts to a module with a return with transaction code 150, 976 or 977 already posted.
36A	Campus notice only: Duplicate Filing Condition/SFR.
36B	Campus notice only: Requisition form for first return.
36C	Campus notice only: Routing of substitute for return doc to SFR unit.
36D	Campus notice only: This notice is generated whenever TC 150, doc code 05, 07, 09, or 11, posts with blocking 920-929 indicating that Form 8379, Injured Spouse Claim and Allocation, was filed. Original return and claim are sent to IMF Adjustments Branch for processing.
36S	Campus notice only: Mixed entity or potential scrambled SSN.
36A	Campus notice only: Duplicate filing condition ASFR.
37	Campus notice only: This notice is generated whenever a Form 2363 is input to the IMF to change a social security number or name control (or by a generated resequencing as a result of SSN revalidation) but the account fails to properly resequence because the resequence transaction matches another account on SSN but fails to match on any name control. The account attempting to resequence is restored to its original location on IMF.
38	Campus notice only: Issued for the DATC/ASTA project.
39	Notice to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.
41	Campus notice only: Issued to notify the Campus that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.
41I	Campus notice only: Issued to notify the Campus that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.(IRAF)
42	Notice to inform the taxpayer that an overpayment from their account has been applied to pay a balance due in a secondary SSN account.
43	Campus notice only: This notice is issued to notify the Campus of the account controlling name line in order that a name change to the tax year prior to the latest year on file may be input correctly and cause the account to properly resequence.
44	Notice to a taxpayer of delay in processing refund when it might be applied to a NMF account.
45	Notice to a taxpayer of a change in the amount of credit elect applied to his/her next year's tax return.
46	Campus notice only: Issued to notify the Campus that a refund is due on an "L" or "W" coded income tax return, and there is no second name for that return on the master file.
49	Notice to a taxpayer that an overpayment was applied to an unpaid IMF liability or liabilities.
51A,	Notice to a taxpayer the IRS calculated their taxes for them resulting in a balance due of \$5.00 or more.
51B	Notice to a taxpayer the IRS calculated their taxes for them resulting in an overpayment of \$1.00 or more.
51C	Notice to a taxpayer the IRS calculated their taxes for them resulting in a balance due of < \$5.00 or an overpayment < \$1.00.
52	Notice to taxpayer explaining a correction to reduce taxable self-employment earnings.
53	Notice to taxpayer that the IRS was unable to direct deposit and a paper refund check will be sent by mail.
53A	Notice to taxpayer that the IRS was unable to direct deposit because of rejection by the financial institution, and we are researching the taxpayer account.
54B	Notice to taxpayer that there is a problem with the name and SSN on the return, refund delayed.
54E	Notice of inquiry regarding a problem with the name and SSN on estimated tax payments.
54G	Notice of inquiry regarding the name and SSN on a tax return with an even balance due.
54Q	Second notice of inquiry regarding name and SSN on a tax return with a possible refund.
55	Campus notice only: Issued to inform the Campus that a transaction for a Form 5344 adjustment posts (DC47) with a DLN in a 790-799 or 900-999 blocking series to cause association of the original return with an adjustment made utilizing a taxpayer's retained copy of a return. Also generated on Forms 1040X in blocking series 900-909 (TC294/295), 960-969 (TC290), 980-989 (TC290) and MFT55 block 530-539 (TC290). Does not generate on civil penalty modules for blocking series 530-539, 960-969 and 980-989 if prior control DLN is 59X. For additional blocking series information refer to Chapter 4.
57	Notice to the taxpayer that they have defaulted on a direct debit installment agreement due to insufficient funds for electronic transfer, will include a penalty on all dishonored payments.
59	First notice issued to inform the taxpayer that we have no record of a tax return filed. (IMF).
60	Notice advising the taxpayer of a credit reversal adjustment to their account causing a balance due of \$5.00 or more.
62	Notice to taxpayer of credit transfer based on their correspondence. It also notifies the taxpayer that their account is a bal due, even balance or refund due which will be issued soon.
63	Notice to the taxpayer that their refund is on hold until all other tax returns are filed.

CP No.	Explanation
64	Campus notice only: Notice of Tentative Carryback Allowance.
71	Annual reminder notice to the taxpayer of their balance due module(s), that are in status 23 with a module balance of \$25.00 or more.
71A	Annual reminder notice to the taxpayer of their balance due on a module(s), that have been in currently-not-collectible status (53) for at least 65 cycles with closing code 12 or 24-32, 39.
71C	Annual reminder notice to the taxpayer of their balance due module(s) that are in status 24 with a module balance of \$25.00 or more. The notice will reflect a CSCO return address and an ACS telephone number.
71D	Annual reminder notice to the taxpayer of their balance due module(s) that are in status 22 or status 26 for 1 year or more if the balance due is \$25.00 or more.
72	Notice to the taxpayer advising them that they filed a frivolous return and the refund claimed is being withheld.
74	Notice to the taxpayer they have successfully re-certified for the Earned Income Credit.
75	Initial Exam notice to the taxpayer telling them that their refund for Earned Income Credit is frozen pending an examination of their return, requesting additional documentation.
75A	Initial Exam notice to the taxpayer telling them that their return is being examined for Earned Income Credit and addition child tax credit, requesting additional documentation. .
75C	Notice to taxpayer informing them that their claimed Earned Income Credit refund has been disallowed due to their being banned from filing for Earned Income Credit.
75D	Initial Exam notice to taxpayer, requesting supporting documentation for Earned Income Credit, filing status and/or dependent information. Entire refund is frozen.
76	Notice to the taxpayer informing them that their Earned Income Credit claim has been allowed and if a refund is due it will be issued within 8 weeks.
77	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals Hearing (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).
78	Reminder Notice (Used for the Alaska Permanent Fund Dividend (AKPFD) Levy Program).
79	Notice Issued to taxpayers to inform them of their obligation to re-certify for Earned Income Credit with a Form 8862 on the next return they claim Earned Income Credit.
79A	Notice issued to taxpayers informing them they are banned from claiming the Earned Income Credit for two years, and must re-certify to claim the Earned Income Credit in the first year after the ban has been lifted.
79B	Notice issued to taxpayers to inform them they are banned from claiming the Earned Income Credit for ten years, and must re-certify to claim the Earned Income Credit in the first year after the ban has been lifted.
80	Reminder notice that we still haven't received taxpayer return, with credit waiting for possible refund.
81	Reminder notice issued within 6 months of expiration date for refunding a credit when no return has been filed.
83	Campus notice only: issued when a math error is referred to Exam.
85A	Exam soft notice requesting confirmation of filing status. Master File will contain a TC 971, Action Code (AC) 138.
85B	Exam soft notice requesting confirmation of a qualifying child for Earned Income Credit. Master File will contain a TC 971, Action Code (AC) 138.
85C	Exam soft notice requesting confirmation of Schedule C income. Master File will contain a TC 971, Action Code (AC) 138.
86	Campus notice only: Issued when revenue receipt is input to a module restricted from generating interest or FTP.
87A	Exam soft notice requesting confirmation of a qualifying child for Earned Income Credit, who was claimed on another return. Master File will contain a TC 971, Action Code (AC) 138.
87B	Exam soft notice requesting confirmation that the taxpayer can claim an exemption for themselves when another taxpayer also claimed them as an exemption. Master File will contain a TC 971, Action Code (AC) 138.
87C	Exam soft notice requesting confirmation that the taxpayer can claim a person as a dependent who is over the age of 23 and had reported gross income more than allowed for a dependent. Master File will contain a TC 971, Action Code (AC) 138.
87D	Exam soft notice requesting confirmation that the taxpayer can claim an exemption for a dependent that was also claimed on a joint return. Master File will contain a TC 971, Action Code (AC) 138.
88	Notice to taxpayer that their current year refund is being held because they haven't filed a prior year return with reason to believe taxes will be owed.
89	Annual reminder notice for taxpayers with installment agreements showing all payments for the year and current balances on all modules in the agreement.
90	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals hearing for the Federal Payment Levy Program.
90C	Final Demand Notice, Notice of Intent to Levy and Notice of Your Right to an Appeals hearing for the

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

#### 4 IRP Notices

No.	Explanation
2000	Issued to taxpayer to request verification for unreported income, payments, or credits.
2005	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability and closing their account (Underreporter issue).
2006	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability.
2030	Initial notice issued to request verification for unreported income, deductions, payments and/or credits on BMF income tax returns matched to payer information documents.
2057	Check your records to confirm the income you received
2501	Initial contact notice to resolve discrepancy between Income, Credits and/or deductions claimed on return and those reported by payers on information returns.
2531	Initial contact for potential discrepancies of income, deductions and/or credits claimed on BMF income tax returns matched to payer information documents
2566	You must file your tax return
2566R	We may apply your refund to tax due
3219A	Increase in tax and notice of your right to challenge, IMF
3219B	Increase in tax and notice of your right to challenge, BMF

#### 5 BMF Notices

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

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

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CP No.	Amt.	Explanation
108	Yes	Problem with your Federal Tax Deposit (FTD), error on FTD coupon/EFTPS payment
109	Yes	Explaining that the return was delayed in processing because of the Employer Identification Number or name shown on the return.
111	Yes	Math Error on Form 940 or 940EZ resulting in a net overpayment.
112	Yes	Math Error on Form 941,943 or 944 resulting in a net overpayment.
113	Yes	Math Error on Form CT-1 resulting in a net overpayment.
114	Yes	Math Error on Form 720 resulting in a net overpayment.
115	Yes	Math Error on Form 11C, 706, 709, 2290 or 730 resulting in a net overpayment.
116	Yes	Math Error on Form 990-PF, 5227, 5330 or 4720 resulting in a net overpayment.
117	Yes	Math Error on Form 1042 resulting in a net overpayment.
119		Supplemental Group Ruling Information (SGRI) notice and subordinate listing, Replacement for Letter 1582O
120		Verify Tax Exempt Status was revoked
120A		Revocation notice of tax exempt status, for failure to file an annual information return for 3 years
123	Yes	Math error, overpayment or balance due of less than \$1 on Form CT-1
124	Yes	Math error on Form 720 with the net result a zero less than a \$1.00 balance.
125	Yes	Math error on Form 11-C, 706, 709, 2290 or 730 with the net result a zero or less than a \$1.00 balance.
126	Yes	Math error on Form 990-PF, 5227, 5330 or 4720 with the net result a zero or less than a \$1.00 balance.
127	Yes	Math error on Form 1042 with the net result a zero or less than a \$1.00 balance.
128	Yes	Notification of the remaining balance due on a tax period after an offset-in.
130	Yes	Notification of possible exemption from Alternative Minimum Tax
131	Yes	Math error, Balance due or overpayment under \$1 on Forms 990C, 990T, 1041, or 1120 series
131A	Yes	Math error , Balance due of \$1 to \$4.99 on Forms 990-C, 990-T, 1041 or 1120 series
132	Yes	Math error, Balance due on Forms 990C, 990T, 1041 or 1120 series
133	Yes	Math error, Overpayment of \$1 or more on Forms 990C, 990T, 1041 or 1120 series
134B	Yes	FTD discrepancy – Balance due
134R	No	FTD discrepancy – Refund due
135	No	Notification to AC International—Collection that a new foreign address has posted to the entity with a tax period in delinquent status because the taxpayer was out of the country.
136	No	Annual Notification of FTD Deposit Requirements (941, 941SS)
136B	No	Your Federal Tax Deposit Requirements for (Form 941) figured using the second preceding calendar year Form 944 as the Form 941 lookback period.
137	No	Annual Notification of FTD Deposit Requirements (Form 943)
137A	No	Annual Notification of FTD Deposit Requirements (Form CT-1)
137B	No	Annual Notification of FTD Deposit Requirements (Form 945)
138		Notification that the overpayment on the return was offset against another tax period with a balance due
141C	Yes	We charged a penalty under IRC section 6652c - Form filed late and incomplete.
141I	Yes	We charged a penalty under IRC section 6652c – Form incomplete
141L	Yes	We charged a penalty under IRC section 6652c - Form filed late.
141R		Notification of penalty removal for exempt organization returns
142		Request for reason of Late Filing a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)
143		Late Filing Accepted of a Tax Exempt Bond Return (Form 8038, 8038-G or 8038-GC)
145	Yes	Credit Elect to Succeeding Year On forms CT-1, 720, 941, 942, 943, 1041, 1042, 1120C, 1120F, 1120L and 1120M
147	Yes	Credit Elect additional amount applied
151		Notification of the tax, penalty and interest due for an Exempt Organization tax return without a math error.
152		Tax Exempt Bond Acknowledgement
152A		We received your tax-advantaged bond form (Sequestration Reduction of Credit)
153	No	Notice of ETF refund not allowed
155		Campus notice only: Notice to refile return – Forms 94X, 1120
156	Yes	We applied the sequestration rate to your credit
160	Yes	Annual notification to remind the taxpayer of a balance due on prior tax periods. (1) Modules in status 23 with a module balance of \$25.00 or more and (2) Module in status 22 with an unreversed TC 530 with closing code 09 and module balance of \$25.00 or more.

CP No.	Amt.	Explanation
161	Yes	Notification of the tax, penalty and interest due for a tax return without a math error except 1065.
162	Yes	Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.
163	Yes	# [REDACTED] # [REDACTED]
164	Yes	Campus only notification to Appellate of a posting Tentative Carryback adjustment.
165	Yes	Notification that a check for Federal Tax Deposits/Estimated Taxes has been dishonored. Requests repayment of the check plus the bad check penalty assessed.
166	Yes	Informs taxpayer of a default on a Direct Debit Installment Agreement (DDIA) due to insufficient funds. DDIA payments are electronic payments and not subject to an IRC 6657 bad check penalty charge.
169	No	Notification that the return filed is missing and requesting that a copy be furnished.
170	No	Campus only notice : that a duplicate return tried to post from a TC 370 (doc. code 51)
171	Yes	Generated annually as a reminder to the taxpayer of balance due tax modules in status 24. Will reflect CSCO return addresses and ACS telephone numbers. The tolerance is \$25.00.
172		Campus only notice: requesting follow-up action on an entity that was established as exempt for Social Security taxes
173	No	Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.
175B	No	Federal Employment Tax- Adjustment needed
177B	No	Railroad Retirement Tax - More information Needed
178	No	Taxpayer not liable to file Form 720
180		Missing schedule on Forms 990C, 990T, 1041 and 1120
180B		Corporate Income Tax return incomplete
181		Missing schedule on forms 990C, 990T, 1041, and 1120
181B		Corporate Income Tax return incomplete
182		Missing Forms 3468 for Forms 990C, 990T, 1041, 1120, 1120F, 1120L, or 1120M
182B		Estate/Trust Tax return incomplete
183	No	Request to furnish missing abstract numbers on the Form 720 filed.
183B	No	Federal Excise Tax return incomplete
185	No	Campus notice only: that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.
186	No	Campus notice only: of a potential manual interest or penalty adjustment.
187	Yes	Annual reminder to BMF taxpayers of balance due account in statues 22 or 26.
188	No	Notification to Collection that a credit is available on a taxpayer's account for applying to a non-master file balance due. Part 2 of the notice can be used for mailing to the taxpayer.
190	No	Campus notice only: Notification that an amended return was received but an original return was not received.
191	No	Campus notice only: Notification to SC Accounting to update the installment billing clerks file.
192	No	Campus notice only: Notification to SC that an account with an Employment Code G has filed a Form 941 or 943 with Social Security Wages. Or an account with an Employment Code W, F or T filed a Form 940.
193	No	Campus notice only: Notification to SC Adjustments that a duplicate or amended return posted to a tax module with an original return posted.
194	No	Campus notice only: Notification to SC Accounting that an account is not complying with FTD requirements or a dishonored FTD transaction after the return posted. A letter to the taxpayer may be issued.
195	No	Campus notice only: Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.
198	No	Campus notice only: Push Code Condition - a TC150 has posted on a module where a TC930 was previously posted, and/or an unreversed TC590 (CC7)/591/597 has posted
198A		Campus notice only: Push Code Condition
200		Campus notice only: Notification that a consolidation of two EINs failed because one account was inactive
201		Campus notice only: Notification that a consolidation of two EINs failed because the name controls didn't match.
202	No	Campus notice only: Notification that a consolidation of two EINS failed because the filing requirements weren't compatible.
207	No	Proposed average FTD Penalty (amounts less than \$75,000), request for correct ROFTL

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CP No.	Amt.	Explanation
		Information.
207L		Proposed FTD Penalty — Request for Correct ROFT Information – Over \$100,000
208	No	Campus notice only: Notice of Potential Credit Transfer Form 1041 –P freeze for review
209		EIN assigned in error.
210		Notification of Adjustment to tax return resulting in balance due, zero balance or overpayment
211A		Application for Extension of Time to File an Exempt Organization Return - Approved
211B		Application for Extension of Time to File an Exempt Organization Return – Denied – Request Not Signed
211C		Application for Extension of Time to File an Exempt Organization Return – Denied – Request not Timely
211D		Application for Extension of Time to File an Exempt Organization Return – Reasonable Cause Not Established
211E		Application for Extension of Time to File an Exempt Organization Return – Denied - General
212		Form 5500, EIN Assigned in Error
213I		Form 5500 Incomplete Return, not a bill but contains proposed penalties.
213N		Form 5500 Late Return, not a bill but contains proposed penalties
213R		Form 5500 Reasonable Cause Approved
214		Form 5500-EZ/5500-SF filing requirements reminder, to determine if taxpayer needs to file form
215		Notification of a Civil Penalty assessment.
216F		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, even balance or refund due
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	Campus notice only: Notice of civil penalty
224	No	Notice of potential qualification as a Personal Service Corporation
225	Yes	Missing payment applied, balance due, even balance or refund due
226		New BMF ASER expiration 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, balance due, even balance or refund due.
236	No	Deposit Requirement Reminder for Newly Required Semi-weekly Depositors
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). 253 <i>Request for W-2 not filed with Social Security Administration-</i> Notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of missing forms W-2.The notice is generated from the CAP system, not BMF.
252		Notice of Employment Tax Problem Form 945, 1099R



CP No.	Amt.	Explanation
253		Wages Reported for SSA; No Record of Return: Form 941, 942, 943
254		Request for organization to efile Form 990
255		Request to finalize termination of private foundation status
259	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed.
259A	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 990/990EZ
259B	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 990PF
259D	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form 990T
259F	No	First Notice for Nonfiler Return Delinquency is issued to inform the taxpayer that we have no record of a tax return filed. Form5227
259G		EO Return Delinquency Notice 1120-POL
259H		EO Return Delinquency Notice PAC, Form 990/990EZ
260	Yes	Notification that a credit was reversed creating a balance due.
261	No	Issued to notify the taxpayer of acceptance of taxpayer petition to become an S-Corporation.
261X		Notification of acceptance of taxpayer as an S-Corporation
262	No	Issued to notify the taxpayer of revocation of taxpayer status as an S-Corporation.
264	No	Issued to notify taxpayer of denial of taxpayer petition to become an S-Corporation.
265	No	Issued to notify taxpayer of termination of taxpayer status as an S-Corporation.
266	No	Issued to notify taxpayer of forwarding their Form 2553 to National Office.
267	Yes	Issued to notify taxpayer of excess credits in a tax module in which no math error return posted and a request taxpayer response for resolution of the condition.
267A		Notice of overpayment for Branded Prescription Drug Fee, taxpayer response required
268	Yes	Issued to notify taxpayer of excess credits in a tax module in which a math error returned posted and a request for resolution of the condition.
269		Exam Initial Contact letter – Excise Tax - Refund frozen
269C		Exam Initial Contact Letter – COBRA – Refund frozen
269D		Exam Initial Contact Letter – COBRA
270	No	Campus notice only: Notification to SC Adjustments or Examination that TC 29X or 30X with a hold code 2, 4, 7 or 9 posted and module is in debit balance and a subsequent TC 29X or 30X without a hold code 2, 4, 7 or 9 has not posted.
275	No	Notice of termination of a Foreign Sales Corporation
276A	No	Reminder to Supply a Properly Completed Tax Liability Schedule When Filing Future Returns
276B	No	You Made One or More Late Federal Tax Deposits But We Didn't Charge You a Penalty
277	No	Form 8832 Entity Classification Election acceptance
278		Denial of Form 8832
279	No	Acceptance of Form 8869, Qualified Subchapter S Subsidiary Election
279A		Approval of Form 8869 filed by Parent S Corporation
280	No	Denial of Form 8869
281	No	Revocation of Form 8869
282	No	Notification of Possible Filing Requirements, forms 1065/1065B
283		Penalty Charged on your Form 5500
283C		Penalty Charged on your Form 8955-SSA, incomplete or late filing.
284	No	Acceptance of Form 1128
285	No	Form 1128 denied
285A		Form 1128 Denied – Missing Information
285B		Form 1128 Denied – Missing Signature
285C		Form 1128 Denied – Received late
286	No	Accepts Account Period Change via F8716
287	No	Denies Account Period Change via F8716
287A		Form 8716 Denied – Received late
287B	o	Form 8716 Denied – Deferral Period Too Long
287C		Form 8716 Denied – Previous Election Terminated
288	No	Accepts Small Business Becoming QSST via F2553
289		Annual Installment Agreement Statement BMF
290	No	Accepts Request To Become Small Business Trust via F2553
291	No	Electing Small Business Trust (ESBT) Revoked

Any line marked with # is for official use only

CP No.	Amt.	Explanation
292	No	Qualified Subchapter S Trust (QSST) Revoked
293	No	Campus notice only: Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.
294	No	Campus notice only: Notification to SC Adjustments of a potential 15% FTD penalty on an account with Forms 940, 941, 943, 944, 945, or 1042.
295		Request for Payment – Form 5500
295A		Request for payment (5500NMF Accounts)
296		Campus notice only: Notification to SC accounting that an account has been transferred out
297	No	Final Notice, Notice of Intent to Levy and Notice of Your Right to a Hearing
297A		Notice of Levy and Notice of Your Right to a Hearing FPLP
297C		Notice of Levy and Notice of Your Right to a Hearing FPLP, federal contractor
298	No	Final Notice Before Levy on Social Security Benefits
299		Annual Electronic Notice Filing Requirement Form 990N
801	Yes	Math Error – Balance Due \$5 or more on 940PR
802	Yes	Math Error – Balance Due \$5 or more on 941PR, 943PR
811	Yes	Math Error – Overpayment \$1 or more on 940PR
812	Yes	Math Error – Overpayment \$1 or more on 941PR, 943PR
834B	Yes	FTD Discrepancy – Balance Due (Spanish)
834R	Yes	FTD Discrepancy – Refund (Spanish)
838		Overpayment Adjustment – Offset on Forms 94XPR (Spanish)
861	Yes	No Math Error – Balance Due \$5 or more on Forms 94XPR,
865	Yes	Penalty for dishonored check (FTD) on Forms 94XPR,
910	Yes	Audit/DP adjustment-overpayment, even balance (within tolerance) or balance due of \$5 or more and module in TDA status. Forms 94XPR, See CP 210 for return settlement conditions.
920	Yes	Audit/DP adjustment-balance due of \$5 or more and module not in TDA status. Forms94XPR,
950A		You are no longer eligible to file Form 944PR (Spanish)
950B		You are no longer eligible to file Form 944PR (Spanish)
959		MF generated 1 <sup>st</sup> TDI notice (Spanish)
989		Annual Installment Agreement Statement (Spanish)

## 6 EPMF Notices

CP No.	Explanation
212	Notification of EIN assigned in error
214	Annual Filing Requirement Reminder notice for Form 5500-EZ filers
216F	Your Extension of Time to File was Approved to file Form 5500
216H	Your Extension of Time to File Form 5500 was Denied, (not timely filed)
232A	From 5558 Extension Approved
232B	From 5558 Extension Not Approved – Late filed
232C	From 5558 Extension Not Approved – Not Signed
232D	From 5558 Extension Not Approved – Unacceptable Reason
283	1 st Balance Due notice, MFT 74, Form 5500 series
283C	1 st Balance Due notice, MFT 75, Form 8955-SSA
295	Annual Balance Due Reminder, MFT 74, Form 5500 series
295A	Annual Balance Due Reminder, MFT 74, Form 5500 series. From NMF
403	1 st Notice – EPMF Return Delinquency
406	4 th Notice – EPMF Return Delinquency
580A	Notification of EIN assigned to taxpayer whose EIN was assigned from Form 5500 series return
580B	Notification of EIN assigned to taxpayer whose EIN was assigned from Form 5500 series return
581	Notification of EIN assigned to taxpayer whose EIN was assigned from a 5500 series return
582A	Notification of EIN assigned to the administrator from Form SS-4 or Tele-TIN
582B	Notification of EIN assignment to Plan Administrator

CP No.	Explanation
582C	Notification of EIN assignment to Plan Administrator
582D	Notification of EIN assignment to Plan Administrator
583A	Notice of EIN assigned to an employee benefit trust
583B	Notice of EIN assigned to an employee benefit trust
583C	Notice of EIN assigned to an employee benefit trust
583D	Notice of EIN assigned to an employee benefit trust
584	Notice of EIN assigned to the administrator from a 5500 series return
587	Check not accepted by Bank (aka F2287(CG))

## 7 ERAS Notices

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

## 8 IDRS Notices

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

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

Number	Name or Description
545	Backup withholding notification to payer to discontinue backup withholding
546	Backup withholding notification- Special backup withholding list
547	We assigned you a Centralized Authorization File (CAF) number
548A	Change to Representation – representative disbarred
548B	Change to Representation – representative suspended
548C	Change to Representation – representative address undeliverable
548D	Change to Representation – representative deceased
548E	Change to Representation – representative retired
548F	Change to Representation – representative ineligible
549	Form 944 notification package RAF/CAF
560A	ATIN Assignment Notice – We assigned your adoptive child a temporary Adoption Taxpayer Identification Number (ATIN)
560B	ATIN Extension Notice – We have granted your request for an Extension for your Adoption Taxpayer Identification Number (ATIN)
561	ATIN Notice – The Adoption Taxpayer Identification Number (ATIN) assigned to your adoptive child will expire soon.
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)
565	ITIN assignment notice
565A	In response to your Individual Taxpayer Identification Number (ITIN) application – an ITIN was assigned
565B	Confirmation of your Individual Taxpayer Identification Number (ITIN) – an ITIN was assigned
565SP	ITIN assignment notice Spanish
566	ITIN Suspense Notice, advises the applicant that additional information and/or supporting identification or exception documentation is necessary to complete the processing of Form W-7, Application for IRS Individual Taxpayer Identification Number
566A	Advises the applicant that additional information and/or supporting identification or exception documentation is necessary to complete the processing of Form W-7
567	ITIN rejection Notice, advises the applicant that the application can't be processed as submitted, for a specific reason that must be addressed. Rejection Notice can't be re-issued.
567A-Z	ITIN rejection notices for various reasons
568	FTD penalty computation explanation letter
569	Penalty and Interest Explanation
570	PTIN Rejection Notice
571	PTIN Assignment Notice
574	Advises applicant their W-7 application for an ITIN is being rejected. It can't be worked further and must be resubmitted with the required supporting identification documentation and a valid US Federal Tax Return (Formerly CP 569)
587	Notice of Dishonored Check not paid by bank (aka Form 2287(CG))

## 9 Master File Notices (Spanish)

Spanish Settlement Notices and Taxpayers Letters are issued to describe monetary transactions and request information on Form 1040PR, 941PR or 943PR tax module. These notices have been translated into Spanish from English. These notices are printed at Philadelphia Campus Puerto Rico filers only.

CP No.	Title/Description
301S	eAuthentication Acknowledgement Notice
565SP	ITIN assignment notice Spanish
601	Reminder - 1 <sup>st</sup> . Notice Balance Due
603	IMPORTANT – Immediate action is required
604	Final Notice – Balance Due- IMF
604B	Final Notice – Balance Due- BMF
615	1 <sup>st</sup> Notice - Request for your Tax Return
616	2 <sup>nd</sup> notice – Return Delinquency for IMF PC-B modules only.

CP No.	Title/Description
618	Final Notice Return Delinquency Notice (IMF/BMF)
621	Installment Agreement Monthly Reminder Notice
622	Financial Statement request, issued on Partial Payment Installment Agreements
623	Installment Agreement Default Notice with 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	Audit/DP Tax Adjustment (IMF/SP) account in TDA status
722	Audit/DP Tax Adjustment (IMF/SP) account not in TDA status
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	Issued to remind the taxpayer of a balance of tax due. Notice is generated for (1) modules in status 23 with a module balance of \$25.00 or more and (2) module in status 22 with an unreversed TC 530 with closing code 09 and module balance of \$25.00 or more.
772	Issued annually to remind IMF taxpayers of a balance due on a module that has been in Currently Not Collectible status 53 for at least 65 cycles with closing code 12 or 24-32, 39.
773	Issued annually as a reminder to the taxpayer of balance due tax modules in status 24. Will reflect CSCO return addresses and ACS telephone numbers. The tolerance is \$25.00
774	An annual notice that is generated for any tax module in status 26 for 1 year or more if the balance due is \$25 or greater.
789	Annual Installment Agreement Statement (IMF)
801	Math Error—Balance Due of \$5 or more on Form 940PR (BMF/Spanish)
802	Math Error—Balance Due of \$5 or more on Form 941PR, 942PR, 943PR, (BMF/Spanish)
811	Math Error—Overpayment of \$1 or more on Form 940PR (BMF/Spanish)
812	Math Error—Overpayment of \$1 or more on Form 941PR, 943PR, 944PR (BMF/Spanish)
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).
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)
950A	No longer eligible to file F944PR
950B	No longer eligible to file F944PR
959	1 <sup>st</sup> notice BMF Nonfiler Return Delinquency
989	Annual Installment Agreement Statement

## 10 Taxpayer Notice Codes

### (1) Math Error Notice Codes

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

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

#### IMF Math Error Notice Codes

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

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

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

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

#### OLNR/Re-types

TPNC	Computer Prints
001	VACANT
002	<p>We didn't allow your IRA loss on Line 15b of your tax return. You should claim the IRA loss on Schedule A, <i>Itemized Deductions</i>, as a miscellaneous itemized deduction, subject to the 2% limitation.</p> <p>If you filed a Schedule A, we changed it to include the loss.</p> <p>If you didn't file a Schedule A and your IRA loss was:</p> <ul style="list-style-type: none"> <li>• Less than the standard deduction, we did not allow the loss as a deduction from your income.</li> <li>• Greater than the standard deduction, we allowed the loss as your total itemized deduction on Schedule A because it lowered your taxable income.</li> </ul> <p><b>NOTE:</b> If you have other itemized deductions in addition to IRA losses, you may file Form 1040X, <i>Amended US Individual Income Tax Return</i>, and include them on Schedule A, <i>Itemized Deductions</i>, to reduce your tax.</p>
003	VACANT
004	We didn't allow the amount claimed as a deduction for educator expenses on page 1 of your tax return. The deduction is not allowed when you can be claimed as a dependent on another person's tax return.
005	We didn't allow the amount claimed as a deduction for a fee-basis official on page 1 of your Form 1040. This deduction may only be claimed for tax years 1987 and later.
006	We didn't allow the amount claimed as a deduction for Schedule W on page 1 of Form 1040. This deduction may only be claimed for tax years 1982 through 1986.
007	We didn't allow the amount claimed as a deduction for disability income exclusion on page 1 of Form 1040. This deduction may only be claimed for tax years 1983 and prior.
008	VACANT
009	VACANT
010	VACANT
011	VACANT
012	VACANT
013	We removed the amount claimed for household employment taxes. A negative amount 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, <i>Credit for Federal Tax Paid on Fuels</i> , was revised on July 20, 2002, and credits can no longer be claimed on these lines.
016	VACANT

TPNC	Computer Prints
017	VACANT
018	VACANT
019	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8834, <i>Qualified Vehicle Electric Credit</i> , was incomplete or not attached to your tax return.
020	VACANT
021	VACANT
022	We have removed your negative entry for tax from Schedule A and entered it as income on Line 21 of your tax return. Recoveries of tax are considered income.
023	We have removed your negative entry for interest from Schedule A and entered it as income on Line 8A of your tax return. Recoveries of interest are considered income.
024	We didn't allow the amount claimed as credit as a write-in on the "total payments" line. This credit is not applicable to this tax year.
025	We changed the amount claimed as foreign tax credit. The error was in the:Computation of the tax on Form 1116, <i>Foreign Tax Credit</i> , and/or Transfer of the amount to page 2 of your Form 1040.
026	We didn't allow the amount claimed as a Schedule D carryover loss on page 1 of your tax return. You must file a Schedule D to claim a carryover loss from a prior year.
027	We changed your write-in credit claimed on the 'total payments' line. The maximum allowable amount of this credit is \$500.
028	We included the amount of capital gain distributions from Form 2439, <i>Notice to Shareholder of Undistributed Long-Term Capital Gains</i> . These distributions should be reported on either Schedule D or on page 1 of your tax return.
029	We didn't allow the amount claimed as a write-in on page 1 of your Form 1040. The write-in is not an
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, <i>Tax Rules for Children and Dependents</i> . You must then file Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> , to report your recomputed amount of Form 8615 tax. You can obtain Publication 929 and/or Form 1040X by calling 1-800-829-3676 or by visiting our web site at <a href="http://www.irs.gov">www.irs.gov</a> .
034	VACANT
035	We found an error in the computation of your Credit for Small Employer Health Insurance Premiums on Form 8941 or you do not qualify for the credit.
036	We didn't allow the household employment taxes on page 2 of your tax return. For tax periods prior to 1995, federal employment taxes for household employees, such as Social Security, Medicare, and Federal Unemployment Taxes should be reported on Form 942, <i>Employer's Quarterly Tax Return for Household Employees</i> , and on Form 940, <i>Employer's Annual Federal Unemployment (FUTA) Tax Return</i> . Please file these forms as appropriate.
037	We changed the amount reported as household employment taxes on page 2 of your tax return because of an error on Schedule H, <i>Household Employment Tax</i> . The advanced earned income credit payment can't be more than the appropriate percentage of the total wages you paid.
038	VACANT
039	VACANT
040	VACANT
041	We didn't allow the amount claimed as credit for prior year minimum tax on page 2 of your tax return. The credit for prior year minimum tax may not be claimed on tax returns before tax year 1988.
042	We changed the total tax on page 2 of your tax return to exclude the amount claimed for a refund of excise taxes. If you are entitled to a refund of excise taxes, Form 8849, <i>Claim for Refund of Excise Taxes</i> , should be filed separately from your Form 1040. We detached the form from your tax return and are processing it separately.
043	We didn't allow your household employment taxes on page 2 your tax return. Schedule H, <i>Household Employment Taxes</i> , can't be filed with your Form 1040, because the fiscal tax period for your Form 1040 ends before December 31, 1995. Your Schedule H must reflect information from a calendar year tax period (January 1, 1995, through December 31, 1995).

TPNC	Computer Prints	
044	We didn't allow the amount claimed for Health Coverage Tax Credit on page 2 of your Form 1040. The Health Coverage Tax Credit cannot be claimed for a tax period prior to 2002.	
045	We didn't allow the amount claimed as diesel-powered highway vehicle credit you reported on your Form 1040. This credit was repealed effective August 20, 1996.	
046	VACANT	
047	VACANT	
048	VACANT	
049	VACANT	
050	We changed the amount claimed as estimated payments on your tax return. We gave you credit for the estimated payments that were not shown on your return.	
051	We changed the amount claimed as wages on your tax return to reflect the amount shown in box 2 of your Form(s) W-2.	
052	We changed the amount claimed as investment credit. An error was made in limiting your investment credit.	
053	We included the amount claimed on Form 3903/3903F, <i>Moving Expenses</i> , as a moving expense deduction on page 1 of your Form 1040.	
054	We didn't allow 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, <i>Foreign Tax Credit</i> , was incomplete or not attached to your tax return.	
056	VACANT	
057	We didn't allow the credit you claimed for prior year minimum tax because Form 8801, <i>Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts</i> , was incomplete or not attached to your tax return.	
058	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8844, <i>Empowerment Zone and Renewal Community Employment Credit</i> , was incomplete or not attached to your tax return.	
059	VACANT	
060	VACANT	
061	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8860, <i>Qualified Zone Academy Bond Credit</i> , was incomplete or not attached to your tax return.	
062	We didn't allow the amount claimed as other credits on page 2 of your Form 1040 because Form 8884, <i>New York Liberty Zone Business Employee Credit</i> , was incomplete or not attached to your tax return.	
063	We didn't allow the amount claimed as investment credit on page 2 of your Form 1040 because NPS Form 10-168a, <i>Historic Preservation Certification Application</i> , was incomplete or not attached to your tax return.	
064	We didn't allow the standard deduction claimed on your tax return. Before 1987 the standard deduction was built into the tax tables based on each filing status. Therefore, you may not subtract the standard deduction from your adjusted gross income when figuring your taxable income.	
065	We refigured your tax return using the correct amounts for the standard deduction, exemption amount, tax, etc. because the amounts used are for a tax year other than the year of your tax return.	
066	We didn't allow the amount claimed as suspended research credit from Form 6765, <i>Credit for Increasing Research Activities</i> , on your original 1999 or 2000 tax return. The credit may only be claimed on Form 1045, <i>Application for Tentative Refund</i> , or Form 1040X, <i>Amended U.S. Individual Income Tax Return</i> . For additional information, refer to instructions for preparing Form 6765, <i>Credit for Increasing Research Activities</i> .	
067	VACANT	
068	VACANT	
069	VACANT	
070	VACANT	
071	We changed the income section of your tax return because you didn't include your cost of living adjustment (COLA) as income.	
072	VACANT	
073	VACANT	
074	VACANT	
075	We refigured your tax using the tax rates in effect for the year on your tax return. A tax form(s) or schedule(s) for a different tax year was attached to your return and used to figure your tax.	
076	VACANT	
077-	VACANT	



TPNC	Computer Prints
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 Single filing status based on the information on your tax return.
102	Default	102D	We changed your filing status. We refigured your tax using the Married Filing Jointly filing status based on the information on your tax return.
103	Default	103D	We changed your filing status. We refigured your tax using the Married Filing Separately filing status based on the information on your tax return.
104	Default	104D	We changed your filing status. We refigured your tax using the Head of Household 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 Married Filing Jointly filing status. You may use this filing status for the year of your spouse's death. For the next two tax years after the death you may use the Qualifying Widow(er) filing status if you have a dependent child.
107	Default	107D	We changed your filing status. We refigured your tax using the Single or Head of Household filing status. You must have a dependent child to use the Qualifying Widow(er) filing status.
108	Default	108D	We changed your filing status. We refigured your tax using the Single filing status. Your return was filed using the Head of Household filing status. The name of the dependent that qualifies you for the Head of Household filing status was not present on your tax return.
109	Default	109D	We changed your filing status. We refigured your tax using the Married Filing Separately filing status because you can't claim your spouse as an

Any line marked with # is for official use only

TPNC	Form	DLS	Computer Prints
			exemption when using Single or Head of Household filing status. <i>Note:</i> You may file Form 1040X, <i>Amended US Individual Income Tax Return</i> , claiming the Married Filing Jointly 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 Single filing status. You can't qualify for Head of Household filing status when you are claimed as a dependent on another person's tax return.
111	Default	111D	We transferred the information from the tax form you filed and processed it as a Form 1040 because certain items reported on your tax return require you to file a Form 1040. You do not need to send us another return to correct this error. The following paragraph(s) will explain any additional change(s) we made.
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 and/or - 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 and/or - 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:

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			- computation of the total taxable interest of Line 4 of your Schedule 1 and/or - 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 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: - computation of the total taxable dividend income and/or - transfer of that amount to page 1 of your tax return.
	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: - computation of the total taxable dividend income on Line 6 of your Schedule B and/or - transfer of that amount to Line 9A of your Form 1040.
	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: - computation of the total taxable dividend income on Line 6 of your Schedule 1 and/or - transfer of that amount to Line 9A of your Form 1040A
	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.  If you filed a Schedule A, we changed it to include the state income tax payments.  If you didn't itemize deductions on Schedule A and your state income tax payment was: - Less than the standard deduction; we didn't allow it as a deduction from your income. - Greater than your standard deduction; we allowed it as your total itemized deduction on Schedule A because it lowered your taxable income.  NOTE: 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.
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: - computation of the net profit or loss on Schedule C/C-EZ and/or - transfer of that amount to page 1 of your tax return.
	1040	121L	We changed the amount of business income or loss on Line 12 of your Form

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			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 and/or</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 error was in the: <ul style="list-style-type: none"> <li>- computation of the capital gain or loss and/or</li> <li>- transfer of that amount to page 1 of your tax return.</li> </ul> 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 and/or</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 and/or</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 and/or</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 and/or</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 and/or</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

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			<p>you provided on Forms(s) 6198, <i>At-Risk Limitations</i>, and/or Forms(s) 8582, <i>Passive Activity Loss Limitations</i>:</p> <p>Schedule C, <i>Profit or Loss From Business</i>  Schedule E, <i>Supplemental Income and Loss</i>  Schedule F, <i>Profit or Loss From Farming</i></p> <p>The amount of loss you can deduct is limited based on the amount of investment at risk.</p>
129	Default	129D	<p>We didn't allow the negative entry of unemployment compensation reported on page 1 of your tax return. You can only reduce your unemployment compensation by the amount received and repaid in the same year.</p> <p><i>Note:</i> 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>.</p>
	1040	129L	<p>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.</p> <p><i>Note:</i> 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>.</p>
	1040A	129A	<p>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.</p> <p><i>Note:</i> 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>.</p>
	1040EZ	129E	<p>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.</p> <p><i>Note:</i> 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>.</p>
130	NA		VACANT
131	Default	131D	<p>We changed the amount of taxable social security benefits on page 1 of your tax return because there was an error in the computation of the taxable amount.</p> <p><i>Note:</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>.</p>
	1040	131L	We changed the amount of taxable social security benefits on Line 20B of

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			<p>your Form 1040 because there was an error in the computation of the taxable amount.</p> <p><i>Note:</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>.</p>
	1040A	131A	<p>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.</p> <p><i>Note:</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>.</p>
	1040EZ	131E	NA
132	Default	132D	<p>We didn't allow the negative entry of Social Security benefits reported on page 1 of your tax return. You can only reduce your Social Security benefits by the amount received and repaid in the same year.</p> <p><i>Note:</i> 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>.</p> <p>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>.</p>
	1040	132L	<p>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.</p> <p><i>Note:</i> 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>.</p> <p>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>.</p>
	1040A	132A	<p>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.</p> <p><i>Note:</i> 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>.</p> <p>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-</p>

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			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	<p>We didn't allow the amount claimed as gambling losses on page 1 of your tax return. You can't reduce gambling winnings by gambling losses and report the difference. You must report the full amount of winnings as income on page 1 of your tax return and claim losses up to the amount of winnings as an itemized deduction on Line 28 of Schedule A, <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 did not allow them as a deduction from your income</li> <li>- greater than the standard deduction, we allowed them as your total itemized deductions on Schedule A because it lowered your taxable income.</li> </ul> <p><i>Note:</i> 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 did not allow them as a deduction from your income</li> <li>- greater than the standard deduction, we allowed them as your total itemized deductions on Line 27 of Schedule A because it lowered your taxable income.</li> </ul> <p><i>Note:</i> 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</p>

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			from the settlement must be included on your Schedule F and is subject to self-employment tax.
	1040A	135A	NA
	1040EZ	135E	NA
136	Default	136D	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.
	1040	136L	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 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



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			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 based on your filing status. Educator Expenses are limited to \$250 (\$500 for Married Filing Joint).
	1040EZ	142E	NA
143	Default		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.
	1040EZ		N/A
144	Default		We changed the amount claimed for Tuition and Fees Deduction on page 1 of your Form 1040. The error was in the: <ul style="list-style-type: none"> <li>• Computation of Form 8917, Tuition and Fees Deduction and/or Transferring of the total amount from Form 8917 to page 1 of your tax return.</li> </ul>
	1040		We changed the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040. The error was in the: <ul style="list-style-type: none"> <li>• Computation of the total amount on line 6 of Form 8917 and/or Transfer of that amount to line 26 of your Form 1040.</li> </ul>
	1040A		We changed the amount claimed for Tuition and Fees Deduction on line 34 of your Form 1040A. The error was in the: <ul style="list-style-type: none"> <li>• Computation of the total amount on line 6 of Form 8917 and/or Transfer of that amount to line 19 of your Form 1040A.</li> </ul>
	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

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			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.
	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:

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			<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 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 : <ul style="list-style-type: none"> <li>-computation of the health savings account deduction and/or</li> <li>-transfer of that amount to page 1 of your tax return.</li> </ul>
	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 : <ul style="list-style-type: none"> <li>-computation of the health savings account deduction and/or</li> <li>-transfer of that amount to Line 25 of your tax return.</li> </ul>
	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: <ul style="list-style-type: none"> <li>- your filing status is Married Filing Separately or</li> <li>- your adjusted gross income is more than the maximum allowable amount for your filing status or</li> <li>- you are claimed as a dependent on another person's tax return.</li> </ul>
	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

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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-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 and/or 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 and/or 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

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			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	<p>We didn't allow the amount claimed as employee business expenses on page 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>.</p> <p>If you filed a Schedule A, we changed it to include these expenses.</p> <p>If you did not file a Schedule A and your employee business expenses were:</p> <ul style="list-style-type: none"> <li>- less than the standard deduction, we did not allow them as a deduction from your income.</li> <li>- greater than the standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deduction on Schedule A because it lowered your taxable income.</li> </ul> <p><i>Note:</i> 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.</p>
	1040	166L	<p>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>.</p> <p>If you filed a Schedule A, we changed it to include these expenses.</p> <p>If you did not file a Schedule A and your employee business expenses were:</p> <ul style="list-style-type: none"> <li>- less than the standard deduction, we did not allow them as a deduction from your income.</li> <li>- greater than the standard deduction after subtracting the 2% AGI limitation, we allowed them as an itemized deduction on Schedule A because it lowered your taxable income.</li> </ul> <p><i>Note:</i> 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.</p>
	1040A	166A	NA
	1040EZ	166E	NA
167	Default	167D	<p>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.</p> <p>If you filed a Schedule A, <i>Itemized Deductions</i>, we included your expenses in miscellaneous deductions.</p> <p>If you didn't file a Schedule A and your QPA expense was:</p> <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 after subtracting the 2% AGI limitation, we allowed them as an itemized deductions on Schedule A because it lowered your taxable income.</li> </ul> <p><i>Note:</i> If you have other itemized deductions in addition to the QPA expenses, you may file Form 1040X, <i>Amended US</i></p>

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			<i>Individual Income Tax Return</i> , and include them on Schedule A, <i>Itemized Deductions</i> , to reduce your tax.
	1040	167L	<p>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.</p> <p>If you filed a Schedule A, <i>Itemized Deductions</i>, we included your expenses in miscellaneous deductions.</p> <p>If you didn't file a Schedule A and your QPA expense was:</p> <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.

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	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.
	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

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			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 Schedule A, <i>Itemized Deductions</i> . There was an error on Form 4684, <i>Casualties and Thefts</i> . The error was in the: <ul style="list-style-type: none"> <li>- computation of the loss on Form 4684 and/or</li> <li>- transfer of that amount to Schedule A.</li> </ul>
	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: <ul style="list-style-type: none"> <li>- Computation of the loss on Line 18 22 of Form 4684 <b>and/or</b></li> <li>- Transfer of that amount to Line 20 of Schedule A.</li> </ul>
	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: <ul style="list-style-type: none"> <li>- computation of total itemized deductions on Line 28 of Schedule A</li> </ul>



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			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 and/or - Transfer of that amount to Line 40 40a of your Form 1040.
	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

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			Form 1040. You are entitled to a higher standard deduction if you and/or your spouse are age 65 or older and/or 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 and/or blind.
	1040EZ	192E	NA
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. <i>Note:</i> 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. <i>Note:</i> 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, or - 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, or - 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, or - 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, you cannot use both. We used the amount that resulted in a lower taxable income.
	1040A	196A	NA
	1040EZ	196E	NA

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197	Default	197D	We changed the amount of your combined standard deduction and personal exemption amount claimed on your Form 1040EZ tax 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 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 Single filing status or - \$18,700 for the Married Filing Jointly 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.

Any line marked with # is for official use only

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			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.
	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 Single or Head of Household 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 Single or Head of Household 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 and/or - 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 and/or - 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

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			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 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. <i>Note: 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. <i>Note: 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 and/or - 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 and/or - 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

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			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
	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

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			8615, <i>Tax for Certain Children Who Have Investment Income of More Than \$1,900.</i>
	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 Alternative Minimum Tax.
	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 Alternative Minimum Tax on Line 35 of Form 6251, <i>Alternative Minimum Tax-Individuals</i> .
	1040A	227A	NA
	1040EZ	227E	NA

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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 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 and/or - 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 and/or - 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 and 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 and 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 and 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 and/or</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 and/or</li> <li>- transfer of that amount from Part III to Part II of Form 2441.</li> </ul>
	1040A	237A	We changed the amount claimed as credit for child and dependent care

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			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 and/or - 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
	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
	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
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:

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			<ul style="list-style-type: none"> <li>- the Social Security Number or Individual Taxpayer Identification Number for one or more students listed on the form was missing or the last name did not match our records or the records provided by the Social Security Administration</li> <li>- your filing status was Married Filing Separately</li> <li>- your adjusted gross income was more than the maximum amount allowed for your filing status</li> <li>- the student or students listed were not claimed as exemptions on your tax return</li> </ul>
	1040	242L	<p>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:</p> <ul style="list-style-type: none"> <li>- the Social Security Number or Individual Taxpayer Identification Number for one or more students listed on the Form was missing or the last name did not match our records or the records provided by the Social Security Administration</li> <li>- your filing status was Married Filing Separately</li> <li>- your adjusted gross income was more than the maximum amount allowed for your filing status</li> <li>- the student or students listed were not claimed as exemptions on your tax return</li> </ul>
	1040A	242A	<p>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:</p> <ul style="list-style-type: none"> <li>- the Social Security Number or Individual Taxpayer Identification Number for one or more students listed on the Form was missing or the last name did not match our records or the records provided by the Social Security Administration</li> <li>- your filing status was Married Filing Separately</li> <li>- your adjusted gross income was more than the maximum amount allowed for your filing status</li> <li>- the student or students listed were not claimed as exemptions on your tax return</li> </ul>
	1040EZ	242E	NA
243	Default	243D	<p>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:</p> <ul style="list-style-type: none"> <li>- computation of the credit on Line 29 of Form 8863 and/or</li> <li>- transfer of that amount to page 2 on your tax return.</li> </ul>
	1040	243L	<p>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:</p> <ul style="list-style-type: none"> <li>- computation of the credit on Line 29 of Form 8863 and/or</li> <li>- transfer of that amount to Line 49 on your Form 1040.</li> </ul>
	1040A	243A	<p>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:</p> <ul style="list-style-type: none"> <li>- computation of the credit on Line 29 of Form 8863 and/or</li> <li>- transfer of that amount to Line 31 on your Form 1040A.</li> </ul>
	1040EZ	243E	NA
244	Default	244D	<p>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.</p>
	1040	244L	<p>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.</p>
	1040A	244A	<p>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 Retirement Savings Contributions</i>. Your adjusted gross income is more than</p>

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			the amount allowed.
	1040EZ	244E	NA
245	Default	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.
	1040EZ	245E	NA
246	Default	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.
	1040EZ	246E	NA
247	Default	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 and/or - 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 and/or - transfer of that amount to Line 32 of your Form 1040A.
	1040EZ	247E	NA
248	Default		We didn't allow the amount claimed as Credit for Child & 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/Schedule 2 doesn't match our

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			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 and/or - 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 and/or - 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.
	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

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	1040EZ	255E	NA
256	Default		<p>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:</p> <ul style="list-style-type: none"> <li>• Education Credit</li> <li>• Child Tax Credit or</li> <li>• Additional Child Tax Credit</li> </ul>
	1040		<p>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:</p> <ul style="list-style-type: none"> <li>• Education Credit</li> <li>• Child Tax Credit or</li> </ul> <p>Additional Child Tax Credit</p>
	1040A		<p>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:</p> <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	<p>We didn't allow the amount claimed as mortgage interest credit on page 2 of your tax return because mortgage interest paid shown on Form 1098 must be reported on Line 10 of Schedule A, <i>Itemized Deductions</i>. Note: 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, <i>Itemized Deductions</i>, to reduce your tax.</p>
	1040	257L	<p>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>.</p> <p>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, <i>Itemized Deductions</i>, to reduce your tax.</p>
	1040A	257A	NA
	1040EZ	257E	NA
258	NA		VACANT
259	NA		VACANT
260	Default	260D	<p>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:</p> <ul style="list-style-type: none"> <li>- computation of the credit and/or</li> <li>- transfer of that amount to page 2 of your tax return.</li> </ul>
	1040	260L	<p>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>. The error was in the:</p> <ul style="list-style-type: none"> <li>- Computation of the credit on Line 19 32 of Form 3800 and/or</li> </ul>

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			- 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. 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.

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	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 and/or - 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 and/or - Transfer of that amount to Line 58 57 of your Form 1040.
	1040A	274A	NA
	1040EZ	274E	NA



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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> : Social Security Medicare Federal Income Taxes Net Taxes
	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 Medicare Wages you reported.
	1040A	297A	NA
	1040EZ	279E	NA

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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 and/or - 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 and/or - 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.
	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

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			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 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.

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	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 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

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			- 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.
300-331			International only
332	Default	332D	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
	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.
348		348S	According to our records an installment payment is due for the First-Time Homebuyer Credit received with your 2008 tax return. You did not report the payment and did not include it in tax. We have calculated the required payment and added it to your total tax on line 5 of your Form 1040-SS.
		348P	According to our records an installment payment is due for the First-Time Homebuyer Credit received with your 2008 tax return. You did not report the payment and did not include it in tax. We have calculated the required payment and added it to your total tax on line 5 of your Form 1040-PR. Spanish translation needed
362		362D	We didn't allow the amount claimed as additional child tax credit because Form(s) 499R-2/W-2PR or other supporting documents were not attached to your tax return. No le concedimos la cantidad reclamada como crédito contributivo adicional por hijo porque la/las Forma(s) 499R-2/W-2PR u otros comprobantes no fueron incluidos en su planilla de contribución.
		362P	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. 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.
363-			International only

Any line marked with # is for official use only

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348			
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.
450-462			International only
463	1040-SS	463S	We changed the amount claimed as Additional Child Tax Credit on Line 8 of your Form 1040-SS because Schedule 8812, Child Tax Credit was required but incomplete or not attached to your tax return.
	1040-PR	463P	We changed the amount claimed as Additional Child Tax Credit on line 8 of your Form 1040-PR because Schedule 8812, Child Tax Credit was required but incomplete or not attached to your tax return. Awaiting Spanish Translation
464			International only
465	1040-SS	465S	We did not allow part or all of the amount claimed as Additional Child Tax Credit on Line 8 of your Form 1040-SS because your dependent(s) with an Individual Taxpayer Identification Number (ITIN) did not meet the substantial presence test in Part I of your Schedule 8812, Child Tax Credit.
	1040-PR	465P	We did not allow part or all of the amount claimed as Additional Child Tax Credit on Line 8 of your Form 1040-PR because your dependent(s) with an Individual Taxpayer Identification Number (ITIN) did not meet the substantial presence test in Part I of your Schedule 8812, Child Tax Credit.  Awaiting Spanish Translation
466	1040-SS	466S	We changed the amount claimed as Additional Child Tax Credit on your Form 1040-SS because there was an error on Schedule 8812, Child Tax Credit. The error was in the: <ul style="list-style-type: none"> <li>• Computation of the credit on Schedule 8812 and/or</li> <li>• Transfer of that amount to Line 8 of your Form 1040-SS and/or Schedule 8812 was missing or incomplete.</li> </ul>
	1040-PR	466P	We changed the amount claimed as Additional Child Tax Credit on your Form 1040-SS because there was an error on Schedule 8812, Child Tax Credit. The error was in the: <ul style="list-style-type: none"> <li>• Computation of the credit on Schedule 8812 and/or</li> <li>• Transfer of that amount to Line 8 of your Form 1040-PR and/or Schedule 8812 was missing or incomplete.</li> </ul>
466-499			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 (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

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			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
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

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			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) 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



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			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, 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: <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
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.

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	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 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.

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	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.
	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.

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	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, Credit for Prior Year Minimum Tax Individuals, Estates and Trust 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, Residential Energy Credit 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 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

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			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 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

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			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 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

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			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 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

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			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 or 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 income 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 affect your taxable income, tax, or any of the following credits: <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	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.



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			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: <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	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: <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	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: <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	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: <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	606E	NA
607	Default	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.  This change may affect your taxable income, tax, or any of the following credits: <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	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.  This change may affect your taxable income, tax, or any of the following credits: <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>
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

TPNC	Form	DLS	Computer Prints
			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 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.

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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 and/or</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 and/or</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 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

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			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.
	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

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			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 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

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	1040EZ		N/A
648	1040/A/EZ		"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. Form 1040/A/EZ ".
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 and/or 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. Note: 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. Note: 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 this notice for your convenience. Note: The IRS may request additional verification in addition to the

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			completed Form 8862
	1040EZ		NA
654	Default		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. Note: 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. Note: 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. Note: 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.
	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.

TPNC	Form	DLS	Computer Prints
			Note: 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.  Note: 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 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



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			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 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,

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			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.
	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

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			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, Form 1040A. 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 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

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TPNC	Form	DLS	Computer Prints
			statuses.
	1040E	677E	N/A
678	Default	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.
	1040EZ	678E	N/A
679	N/A		Vacant
680	Default		We changed the amount claimed as first-time homebuyer credit on your return. There was an error in figuring and/or 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 and/or 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

TPNC	Form	DLS	Computer Prints
			page 2 of your tax return. To qualify for the credit, you must have purchased your main home located in the United States after April 8, 2008, and before July 1, 2010. For taxpayers who are members of a uniformed service, the Foreign Service, or the intelligence community the purchase of the main home needs to have occurred after December 31, 2008 and before July 1, 2011.
686	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.  Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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

TPNC	Form	DLS	Computer Prints
			Number (SSN) was missing or the last name provided doesn't match our records or the records provided by the Social Security Administration. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
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. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
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. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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

TPNC	Form	DLS	Computer Prints
			Service and does not qualify you for the credit. Note: To be eligible for EIC, you, your spouse, and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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, Earned Income Credit, for your qualifying child or children doesn't match the date or dates provided by the Social Security Administration. Their records showed your child or children don't meet the age requirement.
	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, Earned Income Credit, for your qualifying child or children doesn't match the date or dates provided by the Social Security Administration. Their records showed your child or children don't meet the age requirement.
	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, Earned Income Credit, for your qualifying child or children doesn't match the date or dates provided by the Social Security Administration. Their records showed your child or children don't meet the age requirement.
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, Earned Income Credit: - 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, Earned Income Credit: - 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

TPNC	Form	DLS	Computer Prints
			(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 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. Note: To be eligible for EIC, you, your spouse and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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. Note: To be eligible for EIC, you, your spouse and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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. Note: To be eligible for EIC, you, your spouse and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
	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. Note: To be eligible for EIC, you, your spouse and qualifying child or children must use a correct name and SSN issued by the Social Security Administration.
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.



TPNC	Form	DLS	Computer Prints
	1040EZ	750E	NA
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.
753	Default	753D	We changed the amount claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. The error was in figuring or transferring the total from Form 8941, Credit for Small Employer Health Insurance Premiums to Form 3800, General Business Credit.
	1040	753L	We changed the amount claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. The error was in figuring or transferring the total from Form 8941 Credit for Small Employer Health Insurance Premiums to Form 3800, General Business Credit <ul style="list-style-type: none"> <li>• The error was in figuring the total of Line 16 Form 8941 or</li> <li>• Transferring the total from line 16 of Form 8941 to Part III line 4h of Form 3800.</li> </ul>
754	Default	754D	We didn't allow the amount claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credits because the supporting Form 8941 Credit for Small Employer Health Insurance premiums was incomplete or not attached to your tax return.
	1040	754L	We didn't allow the amount claimed as Credit for Small Employer Health Insurance Premiums on Part III Form 3800, General Business Credits because the supporting Form 8941, Credit for Small Employer Health Insurance premiums was incomplete or not attached to your Form 1040.

**Form 2555/2555EZ**

TPNC	Form	DLS	Computer Prints
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.

TPNC	Form	DLS	Computer Prints
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

TPNC	Form	DLS	Computer Prints
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.

#### 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 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 page 2 of your tax return.

TPNC	Form	DLS	Computer Prints
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 form that possession's taxing agency. Please contact the tax agency fo rthe possession you reside in for information on how to caim the credit.

### 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
	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

TPNC	Form	DLS	Computer Prints
			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 you 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.
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-

TPNC	Form	DLS	Computer Prints
			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.
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.

TPNC	Form	DLS	Computer Prints
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 changed 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.
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.

TPNC	Form	DLS	Computer Prints
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 maximum 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.
	Default	458D	You figured or transferred your social security self-employment tax incorrectly on Form 1040-SS. We changed your self-employment tax accordingly.

### 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. Note: 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. 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
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. 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.
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.
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> <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

TPNC	Form	DLS	Computer Prints
			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, <i>Health Coverage Tax Credit</i>, 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: <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-SS.</li> </ul>



TPNC	Form	DLS	Computer Prints
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

TPNC	Form	DLS	Computer Prints
317	Default	317D	<p>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.</p> <p>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.</p>
317	1040-PR	317P	<p>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.</p> <p>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.</p>
340	Default	340D	<p>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 Social Security Administration, Rail Road Retirement Board, or Veterans Administration.</p> <p>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.</p>
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

TPNC	Form	DLS	Computer Prints
			<p>Retirement Board, or Veterans Administration.</p> <p>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.</p>
348	1040-PR	348P	<p>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.</p> <p>Según nuestros registros, se debe un plazo de reintegro por el Crédito por la Compra de la Primera Vivienda que recibió usted al presentar su declaración de impuestos para el año 2008. Este plazo de reintegro se debió de haber añadido como un aumento al impuesto en el Formulario 1040, la declaración personal de impuestos federales. Nosotros hemos calculado el plazo de reintegro adeudado y ajustamos su impuesto total en la línea 5 de su Formulario 1040-PR.</p>
354	Default	354D	<p>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.</p> <p>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.</p> <p>NOTE: To be eligible for Government Retiree Credit, you must have a Social Security Number issued to you by The Social Security Administration</p> <p>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.</p>
354	1040-PR	354P	<p>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.</p> <p>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.</p>
355	Default	355D	<p>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.</p> <p>NOTE: To be eligible for Government Retiree Credit, you must have a Social Security Number issued to you by The Social Security Administration.</p> <p>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</p>

TPNC	Form	DLS	Computer Prints	
			<p>Servicio Federal de Rentas Internas y no lo califica para el crédito.</p> <p>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.</p>	
355	1040-PR	355P	<p>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.</p> <p>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.</p> <p>NOTE: To be eligible for Government Retiree Credit, you must have a Social Security Number issued to you by The Social Security Administration.</p> <p>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.</p>	
356	Default	356D	<p>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.</p> <p>NOTE: To be eligible for Government Retiree Credit, you must use the SSN issued to you by The Social Security Administration.</p> <p>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.</p> <p>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.</p>	
356	1040-PR	356P	<p>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.</p> <p>NOTE: To be eligible for Government Retiree Credit, you must use the SSN issued to you by The Social Security Administration.</p> <p>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.</p> <p>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.</p>	
357	Default	357D	<p>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.</p> <p>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</p>	

TPNC	Form	DLS	Computer Prints
			<p>Security Administration.</p> <p>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.</p> <p>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.</p>
357	1040-PR	357P	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
358	Default	358D	<p>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.</p> <p>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.</p> <p>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.</p> <p>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.</p>
358	1040-PR	358P	<p>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.</p> <p>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.</p> <p>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</p>

TPNC	Form	DLS	Computer Prints
			<p>con nuestra documentación o la documentación proveída por la Administración del Seguro Social.</p> <p>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.</p>
359	Default	359D	<p>We changed the amount of total tax on page 1 of your tax return because there was an addition error.</p> <p>Corregimos la cantidad total de la contribución en la página 1 de su planilla contributiva, porque hubo un error en la suma.</p>
359	1040-PR	359P	<p>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.</p> <p>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.</p>
361	Default	361D	<p>We changed the amount claimed as excess social security tax withheld or tier 1 RRTA withheld on page 1 of your tax return due to a computation error.</p> <p>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.</p>
361	1040-PR	361P	<p>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.</p> <p>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.</p>
362	Default	362D	<p>We didn't allow the amount claimed as additional child tax credit because Form(s) 499R-2, W-2PR or other supporting documents were not attached to your tax return.</p> <p>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.</p>
362	1040-PR	362P	<p>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.</p> <p>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.</p>
363	Default	363D	<p>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.</p> <p>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.</p>
363	1040-PR	363P	<p>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 single, married filing separately or qualifying widow(er) with dependent child or \$190,000. for married filing joint.</p>

TPNC	Form	DLS	Computer Prints
			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	<p>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.</p> <p>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.</p>
364	1040-PR	364P	<p>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.</p> <p>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.</p>
367	Default	367D	<p>We changed the household employment taxes on Line 4 of your Form 1040-PR. The amount of cash wages reported on Schedule H, Household Employment Taxes, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax withheld should be returned to your employee. You may also have to file Form W-2C, Corrected Wage and Tax Statement, to correct the Social Security and Medicare wages you reported.</p> <p>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.</p>
367	1040-PR	367P	<p>We changed the household employment taxes on Line 4 of your Form 1040-PR. The amount of cash wages reported on Schedule H, Household Employment Taxes, for your household employee was not enough to be considered taxable for employment tax purposes. Any Social Security and Medicare Tax withheld should be returned to your employee. You may also have to file Form W-2C, Corrected Wage and Tax Statement, to correct the Social Security and Medicare wages you reported.</p> <p>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.</p>
368	Default	368D	<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> </ul>

TPNC	Form	DLS	Computer Prints
			<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 incluidas 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</p>

TPNC	Form	DLS	Computer Prints	
			Línea 7 de su Forma 1040-PR, porque la/las Formas 499R-2/W-2 no fueron incluídas a su planilla contributiva.	
376	Default	376D	We changed the amount claimed as total payments on your tax return because there was an error in the addition of the payments section on your tax return.  Corregimos la cantidad reclamada como pagos totales en su planilla contributiva porque hubo un error en la sección de la suma de los pagos.	
376	1040-PR	376P	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.  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.	
377	Default	377D	Information provided to the IRS indicates that you are not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either your state workforce agency Department of Labor (DOL) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine your potential eligibility.  To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment assistance (ATAA) recipients may call the DOL at 1-877-US2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.  La información 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.  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.	
379	Default	379D	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.  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	
379	1040-PR	379P	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.  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.	
381	Default	381D	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	



TPNC	Form	DLS	Computer Prints
			<p>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, 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	381P	<p>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	382D	<p>We didn't allow part or all of the amount claimed as health coverage tax credit on page 1of 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	382P	<p>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> </ul>

TPNC	Form	DLS	Computer Prints
			<ul style="list-style-type: none"> <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 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>
395	Default	395D	<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>

TPNC	Form	DLS	Computer Prints	
			<ul style="list-style-type: none"> <li>El cómputo de la contribución sobre el trabajo por cuenta propia y/o</li> </ul> <p>La transferencia de esa cantidad a la página 1 de su planilla de contribución.</p>	
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> <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> <p>La transferencia de esa cantidad a la Línea 3 de su Forma 1040-PR.</p>	488
489	Default	489D	<p>You figured your refund or the amount you owe incorrectly on Form 1040-PR. We changed your self-employment tax accordingly.</p> <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.</p>	
490	Default	490D	<p>Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing.</p> <p>Su Crédito de Impuesto por Hijo(a) Adicional fue reducido o no fue permitido porque faltaba el TIN de su hijo(a) dependiente.</p>	
491	Default	491D	<p>Your Additional Child Tax Credit was reduced or not allowed because your dependent child's TIN was missing.</p> <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.</p>	
492	Default	492D	<p>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> <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.</p>	
493	Default	493D	<p>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> <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.</p>	
494	1040-NR	494D	<p>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> <p>Usted no reúne los requisitos para el uso del método opcional en la Forma 1040-PR.</p>	
496	Default	496D	<p>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> <p>Usted no calculó en su contribución sobre el trabajo por cuenta propia,</p>	

TPNC	Form	DLS	Computer Prints
			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.
497	Default	497D	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.  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.
498	Default	498D	You figured your social security self-employment tax incorrectly on Form 1040PR.  Usted calculó su seguro incorrectamente en su planilla (Forma) 1040PR.

#### 1040 Prior Year Notice Codes

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.

TPNC	Form	DLS	Computer Prints
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 showed you didn't receive the full amount of advance payment of this credit.
531	Default	531D	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

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			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 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

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	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.
	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

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			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 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



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			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
	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

TPNC	Form	DLS	Computer Prints
			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
	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

TPNC	Form	DLS	Computer Prints
			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, <i>Tuition and Fees Deduction</i> 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)

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

Any line marked with # is for official use only

ME Code	Form	DLS	Computer Prints
			<i>Tax computed on the amount on line 2.</i>
14	2290	0014	We found an error in the computation of your total tax minus your credits on Part 1, Line 6. To receive any remaining credit or refund, you may use Form 8849, Claim for Refund of Excise Taxes.
20	706 706NA	0020 0920	We found an error on Schedule A - Real Estate . We found an error on Schedule A - Gross Estate in the U.S.
21	706 706NA	0021 0921	We found an error on Schedule B - Stocks and Bonds. We found an error on Schedule B - Taxable Estate.
22	706 706NA	0022 0922	We found an error on Schedule C - Mortgages, Notes, and Cash. We found an error on Schedule B - Line 2, <i>Gross estate outside the U.S.</i>
23	706 706NA	0023 0923	We found an error on Schedule D - Insurance on the Decedent's Life. We found an error on Page 2, Part III, Schedule B - Line 3 - <i>Entire Gross estate wherever located.</i>
24	706 706NA	0024	We found an error on Schedule E — Jointly Owned Property.
25	706	0025	We found an error on Schedule F — Other Miscellaneous Property not Reportable Under Any Other Schedule.
26	706 706NA	0026	We found an error on Schedule G — Transfer During Decedent's Life
27	706 706NA	0027	We found an error on Schedule H — Powers of Appointment
28	706	0028	We found an error on Schedule I — Annuities
29	706 706NA	0029 0924	We found an error on Schedule J — Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims. We found an error on Page 2, Part III, Schedule B, Line 4 — <i>Funeral expenses, administration expenses, decedent's debts, mortgages and liens and losses during administration.</i>
30	706 706NA	0030 0925	We found an error on Schedule K — Debts of Decedent and Mortgages and Liens. We found an error on Page 2, Part III, Schedule B, Line 5 — <i>Deductions for expenses, claims, etc.</i>
31	706	0031	We found an error on Schedule L — Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims.
32	706 706NA	0032	We found an error on Schedule M — Bequests, etc., to Surviving Spouse (Marital Deduction).
33	706 706NA	0033	We found an error on Schedule O — Charitable, Public, and Similar Gifts and Bequests (Charitable Deduction).
34	706 706NA	0034 0926	We found an error on Schedule P — Credits for Foreign Death Taxes. We found an error on Page 2, Part III, Schedule B, Line 7 - <i>Total deductions.</i>
35	706 706NA	0035	We found an error on Schedule Q — Credit for Tax on Prior Transfers.
36	706 706NA	0036 0927	We found an error in the computation of Net estate tax. We found an error in the computation of Net estate tax on Page 1, Part II, Line 14.
37	706 706NA	0037 0928	We found an error in the computation of the Credit for state death taxes. We found an error in the computation of the Credit for state death taxes on Page 1, Part II, Line 9.
38	706 706NA	0038 0929	We found an error in the computation of Tentative tax. We found an error in the computation of tentative tax on Page 1, Part 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	0040	We found an error in the computation of the balance due.

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

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

**Form CT-1**

<b>MECode</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>ME Code</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
01		0201	We found an error in the computation of the balance due or the overpayment amount.
02		0202	We cannot allow the amount (or a portion of the amount) shown for claims from

ME Code	Form	DLS	Computer Prints
			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

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

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

MECode	Form	DLS	Computer Prints
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.

Any line marked with # is for official use only

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



MECode	Form	DLS	Computer Prints
			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**

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

<b>MECode</b>	<b>Form</b>	<b>DLS</b>	<b>Computer Prints</b>
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

<b>MECode</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.

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

**Form 990C, 990T, 1041 & 1120**

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

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ME Code	Form	DLS	Computer Prints
			codes.
31		0731	We found an error in the computation of the General Business Credit on Form 3800.
32		0732	We found an error in the computation of the Low Income Housing Credit on Form 8586.
33		0733	We found an error in the computation of the Recapture of Low Income Housing Credit on Form 8611.
34		0734	We found an error in the computation of the credit for prior year minimum tax on Form 8827.
36		0736	We found an error in the computation of the credit for federal tax on fuels on Form 4136.
37		0737	We found an error on Page 1 of your return when the credit for federal tax on fuels was transferred from Form 4136.
38		0738	We found an error on Page 1 of your return when your payment amounts were added.
39		0739	We found that the amount reported as total estimated tax payments for the year differs from the amount we have credited to your account.
40		0740	We adjusted your tax as shown because we didn't receive a reply to our request for additional information.
41		0741	We computed your tax for you.
43		0743	We can't allow the amount you reported as federal income tax withheld because your return didn't have the necessary Form(s) W-2 attached as verification.
44		0744	We eliminated the estimated tax penalty for the above tax period. If you prepaid the penalty, we will refund it to you.
45		0745	We found an error in the amount of the Orphan Drug Credit applied against your tax.
46		0746	According to our records, you should file as an Estate using Form 1041 instead of filing Form 1040. We transferred the information submitted on your Form 1040 to Form 1041 and processed it using the applicable exemption amount and tax rates for an estate return.
47		0747	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, Line 16 on Form 1120, Line 18 on Form 1041, or transferred it incorrectly to Form 3800, Part III, Line 4h. (Valid for Form 1120 parent only and Form 1041)
48		0748	We didn't allow the Credit for Small Employer Health Insurance Premiums claimed on Form 3800, General Business Credit. The required Form 8941 was incomplete or wasn't attached to your tax return. (Valid for Form 1120 parent only and Form 1041)
49		0749	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 2 you reported 25 or more full-time equivalent employees for the tax year and figured Line 12 incorrectly. (Valid for Form 1120 parent only and Form 1041)
53		0753	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 3 you reported average annual wages paid for the tax year of \$50,000 or more and figured Line 12 incorrectly. (Valid for Form 1120 parent only and Form 1041)
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

ME Code	Form	DLS	Computer Prints
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

ME Code	Form	DLS	Computer Prints
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

MECode	Form	DLS	Computer Prints
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 you telephone excise tax refund amount based on the information you provided.
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

MECode	Form	DLS	Computer Prints
47		0947	We changed the amount you claimed as Credit for Small Employer Health Insurance Premiums on Form 3800, General Business Credit. You figured the credit incorrectly on Form 8941, Credit for Small Employer Health Insurance Premiums, Line 16 on Form 1120, Line 18 on Form 1041, or transferred it incorrectly to Form 3800, Part III, Line 4h.
48		0948	We didn't allow the Credit for Small Employer Health Insurance Premiums claimed on Form 3800, General Business Credit. The required Form 8941 was incomplete or wasn't attached to your tax return.
49		0949	We adjusted your Form 8941, Credit for Small Employer Health Insurance Premiums. On Form 8941, Line 2 you reported 25 or more full-time equivalent

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

### Form 5330

MF Code	Form	DLS	Computer Prints
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).
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 14I

MF Code	Form	DLS	Computer Prints
			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

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

#### Form 8804

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

#### Form 8288

MF Code	Form	DLS	Computer Prints
01		1201	An error was made in calculating the FIRPTA tax under Section 1445.
02		1202	A copy of the Withholding Certificate was not attached to your Form 8288 to

Any line marked with # is for official use only

MF Code	Form	DLS	Computer Prints
			support the reduced withholding amount of 10% reported in Part 1 – Line 7, or Part II – Line 6.

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

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

#### IMF Input Notice Codes.

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



<b>IMF Input Code</b>	<b>Explanation of Penalty and Interest Charges</b>
	and filing separate returns. The penalty is \$50 for each time a required number was not included.
09	Interest - Interest is figured from the due date of the return to the date of full payment or to the date of this notice.

**(4) BMF Input Codes**

<b>BMF Input Code</b>	<b>Explanation of Penalty and Interest Charges</b>
01	Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured as 5 percent of the unpaid tax for each month or part of the month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns after December 31, 1982, that are filed more than 60 days late, the penalty will not be less than \$100 or 100 percent of the balance of tax due on your return, whichever is smaller.
02	Estimated Tax Penalty - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2220 (Underpayment of Estimated Tax by Corporations). These are the only exceptions that can be accepted.
03	Failure to Deposit - We charged a penalty because it appears that you didn't deposit the correct amounts of tax on time. We used your record of Tax Liability to determine where to apply your deposits. We applied your deposits in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate varies as follows: 2% - deposits made 1 to 5 days late 5% - deposits made 6 to 15 days late 10% - deposits made 16 days or more late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe.
04	Dishonored Check - We charged a penalty because your bank did not honor your check. For checks of \$1,250 or more, the penalty is 2% of your check amount. For checks of less than \$1,250, the penalty is the check amount or \$25, whichever is less.
05	Fraud - The penalty is 75% of the tax you didn't pay due to fraud (50% of the tax you didn't pay due to fraud on returns required to be filed before 1/1/87, not including extensions. For tax you didn't pay due to fraud on returns required to be filed before 1/1/89, the penalty includes an additional 50% of the interest charged on the part of your underpayment due to fraud. This additional interest charge is a penalty and cannot be deducted from your federal taxes.
06	Negligence Penalty - We charged a penalty of 5% on your unpaid tax. For underpayments on returns due before 1/1/89, not including extensions, we charged an additional 50% of the interest on the part of your underpayment due to negligence. This additional interest charge is a penalty and cannot be deducted from your federal taxes.
07	Failure to Pay - We charged a penalty because, according to our records, you didn't pay your tax on time. Initially the penalty is 1/2 of 1% of the unpaid tax for each month or part of a month you didn't pay your tax. If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days from the date of the notice, the penalty increases to 1% a month. The penalty can't be more than 25% of the tax paid late.
08	Missing Taxpayer Identifying Number (TIN) - We charge a penalty when you don't provide a social security number (SSN) for yourself, your dependent, or another person. We also charge a penalty when you don't provide your own SSN to another person or if you don't include your employer identification number on an information return. The penalty of \$5 for each missing TIN the law requires on returns and statements due by 12/31/89. The penalty is \$50 for each missing TIN the law requires on returns and statements due after 12/31/89.
09	Interest - Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice.
10	Daily Delinquency Penalty - A penalty has been added because your explanation for filing your return was not acceptable as reasonable cause. The penalty is \$10 a day for each day the return was late, but cannot be more than \$5,000.
11	Failure to Deposit - We charged a penalty because it appears that you didn't deposit the correct amounts of tax on time. Also, your Record of Federal Tax Liability was incomplete or illegible, or the

<b>BMF Input Code</b>	<b>Explanation of Penalty and Interest Charges</b>
	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**

<b>IRA Input Code</b>	<b>Explanation of Penalty and Interest Charges</b>
01	Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured 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>

Input Codes	Explanation
1	Delinquent Late Filing Penalty
2	Underpayment of Estimated Tax Penalty
3	Failure to Comply with the Tax Deposit Requirements Penalty
4	Dishonored Check Penalty
5	Fraud Penalty
6	Negligence Penalty
7	Failure to Pay Penalty.
8	Missing SSN Penalty.
9	Interest.
10	Late filing penalty (\$10 per day).
12	Deducted penalty amount from account.
13	Adjustment to withholding tax credits.
14	Adjustment to ES credits.
15	Substantiated credit adjustment (including gas tax)
16	Please make your check or money order payable to "Department of the Treasury" and send it with this notice to the local IRS office handling your account. The duplicate copy is for your records.
17	Reserved.
18	The amount shown as balance due includes interest assessed on the prior balance.
19	The amount shown as balance due must be paid within 21 days (10 business days if over \$100,000) from the date of this notice.
20	The amount shown as net adjustment charge should be paid within 21 days (10 business days if over \$100,000) from the date of this notice.
21	Payment on this account is past due.
22	Balance due is less than \$1.00. No payment is required.
23	Overpayment amount is less than \$1.00, and will not be refunded unless you request it.
24	The overpayment amount will be refunded, with any allowable interest, if you owe no other amount.
25	This notice is not the result of an audit of your return. When any return is selected for audit, a separate notice is sent.
26	Penalty assessed for not furnishing requested taxpayer identifying number.
27	Penalty assessed for failure to report income from tips to your employer.
28	Miscellaneous tax adjustment (NOTE: See TC 240).
29	Misapplied credit.
30	Elimination of late payment penalty charge.
31	False W-4 Penalty

## 11 Refund Deletion Codes

Use an appropriate Code for each deletion case.

Code	Explanation	Code	Explanation
00	No Signature	17	Other Pensions & Annuities
01	Filing Status to Single	18	Sch E Income (or loss)
02	Filing Status to Married Filing Joint	19	Farm Income (or loss) Sch F
03	Filing Status to Married Filing Separate	21	Other Income
04	Filing Status to Head of Household	22	Total Income
05	Filing Status to Qualifying Widow w/Dep. Child	23	Moving Expenses
06	Exemptions	24	Employee Business Expenses
07	Income from Wages, Salaries, Tips, etc.	28	Alimony Paid
08	Interest Income	30	Other Adjustments
09	Dividend Income	31	Total Adjustments to Income
10	Refund of State & Local Income taxes	32	Adjusted Gross Income
11	Alimony Received	34	Tax Computation
12	Schedule C	36	Credit for the Elderly
13	Schedule D	37	Child Dependent Care
14	Capital Gains Distributions	38	Investment Credit
15	Supplemental Gains	39	Foreign Tax Credit

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

## User Notes