



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
Washington, DC 20224

SMALL BUSINESS / SELF-EMPLOYED DIVISION

September 22, 2023

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MEMORANDUM FOR DIRECTOR, FIELD EXAMINATION
DIRECTOR, CAMPUS EXAMINATION
DIRECTOR, REFUNDABLE CREDITS EXAM
OPERATIONS

FROM: Heather J. Yocum /s/ *Heather J. Yocum*
Acting Director, SB/SE Examination Field and Campus Policy

SUBJECT: Interim Guidance Adding Standard Explanation
for Residential Energy Credit

This memorandum issues guidance on standard explanations until [IRM 4.10.10](#), *Standard Paragraphs and Explanation of Adjustments*, is published. Please ensure this information is distributed to all affected employees within your organization.

Purpose: This interim guidance adds one standard explanation for the Residential Energy Credit as shown in Attachment 1.

Background: The standard explanation will be incorporated into the Report Generation Software (RGS). Prior to the RGS update, examiners can insert the paragraph using the [custom paragraph](#) feature in RGS.

Procedural Change: See Attachment 1 for the standard explanation.

Effect on Other Documents and Effective Date: This guidance will be incorporated into IRM 4.10.10 within two years of issuance. The standard explanation can be used immediately.

Contact: Cathy Demetra, Program Manager, Examination Field and Campus Policy, Field Examination General Processes.

Attachment:
[Attachment 1](#) – Exhibit 4.10.10-2

Distribution: www.irs.gov

Attachment 1 – Exhibit 4.10.10-2

Exhibit 4.10.10-2
Standard Explanations

6321 – Residential Energy Credit(s) - We have adjusted your Residential Energy Credit(s) as shown in the attached computation.