

## **IRM PROCEDURAL UPDATE**

**DATE: 01/12/2026**

**NUMBER: 26U0065**

**SUBJECT: Form 1040-X**

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

**CHANGE(s):**

**IRM 3.11.6.5.2, Associating Forms, Schedules, and Other Documents to CII Cases, Paragraph (2) - The link to the CII Association Header Sheet has been updated here and throughout the IRM. SERP Feedback 36237.**

(1) Occasionally, when working a case, tax examiners will need to send a form, schedule, and other document to associate with the case they're working. The CII case association process must be completed prior to the case being reassigned, rerouted, or closed.

(2) The tax examiner must prepare the CII Association Header Sheet and input a case note stating what form(s), schedule(s), or other document(s) are being sent for association to the case.

- TIN - Use the primary TIN
- Name Control - Use the primary name control
- MFT - Use "30"
- Tax Period - Use the tax period of the case
- Received Date - Use the received date of the amended return
- Case ID - Use the CII Case ID of the case being worked
- Employee number- Use your IDRS employee number

(3) Send the case to ICT for association through the exception scanning.

**IRM 3.11.6.15, Specific IMF Adjustments, Paragraph (1) - Updated the list to reflect the current version of Form 1040-X.**

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

- a. Income and Deductions
  - Line 1, Adjusted Gross Income
  - Line 2, Itemized Deductions or Standard Deduction

- Line 4a, Qualified Business Income Deduction
- Line 4b, Schedule 1-A, Additional Deductions
- Line 5, Taxable Income
- b. Tax Liability
  - Line 6, Tax
  - Line 7, Nonrefundable Credits
  - Line 9, Reserved for future use
  - Line 10, Other Taxes
  - Line 11, Total Tax
- c. Payments
  - Line 12, Federal Income Tax Withheld and Excess Social Security and Tier 1 RRTA Tax Withheld
  - Line 13, Estimated Tax Payments
  - Line 14, Earned Income Credit (EIC)
  - Line 15, Refundable Credits
- d. Refund or amount You Owe
  - Line 23, Credit Elect

(2) All credits require that the primary taxpayer, secondary taxpayer, and the qualifying child(ren) have a valid TIN. See IRM 3.11.6.5.4.2, TIN Requirements for Dependents and Credits.

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

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

(4) The AOTC, ACTC, CTC, ODC, and the EITC have specific TIN requirements. See each individual subsection and IRM 3.11.6.5.4.2, TIN requirements for Exemptions and Credits.

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

**Note:** If xMend is used, allow xMend to input the two adjustments.

Input changes from lines 11 - 15.

1. Appropriate Sequence Number (SEQN)
2. Appropriate Blocking Series (BS)

3. Case Status Code
4. Received Date (RCVDDT)
5. Control Category
6. Activity
7. Return Process Date (RPD), if needed.
8. Override Code (OC), if needed
9. Refund Statue Control Date (RFSCDT), if needed
10. Change to line 11, TC 29X
11. Change to Estimated Tax Penalty, TC 17X, if needed
12. Appropriate SC
13. Appropriate RC
14. Hold Codes (HC), if needed
15. Priority Codes (PC), if needed
16. Posting Delay Code (PDC), if needed.
17. Amended Claims Date
18. Changes to lines 12 -15
19. Direct Deposit IRN per IRM 3.11.6.15.6.1, Direct Deposit
20. CII Indicator (CIS IND)"1",
21. Source Document Indicator (SD)"N"
22. Appropriate Remarks

2nd Adjustment:

1. Appropriate Sequence Number (SEQN)
2. Appropriate Blocking Series (BS)
3. Case Status Code
4. Received Date (RCVDDT)
5. Control Category
6. Activity
7. Return Process Date (RPD), if needed.

8. Override Code (OC), if needed
9. Refund Statute Control Date (RFSCDT), if needed
10. TC 290 for .00
11. Appropriate SC
12. RC 099
13. HC, if needed
14. Priority Code (PC, if needed)
15. Posting Delay Code 1 cycle longer than the first adjustment
16. Amended Claims Date
17. Changes to lines 1 -10
18. CII Indicator (CIS IND) "1",
19. Source Document Indicator (SD)"N"
20. Appropriate Remarks

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