

IRM PROCEDURAL UPDATE

DATE: 09/15/2026

NUMBER: ts-03-0926-0801

SUBJECT: Routing and Correspondence

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

CHANGE(s):

IRM 3.11.6.8.14 Return Integrity and Verification Operation (RIVO) Case Screening: Paragraph (2) - Added elements needed to improve the suspense request and the response time.

(2) When there's a change meeting the criteria specified in IRM 3.11.6.15.3.1 (6) #, Federal Income Tax Withholding (Line 12), take the following action:

1. Suspend the CII case using "Monitor" as the reason.
2. Use the IAT ACTON tool to open a new control base.
 - When opening the control use "WHVERFREQ" as the activity.
 - Assign the control to IDRS# "1483822222".
3. Email the RIVO SUS IRP team through the SUS IRP Mailbox, and being sure to include the following:
 - .TIN
 - .Tax Period
 - .Name Control
 - .The amended return is available in AMS or EUP as appropriate.
4. Check the case control opened to RIVO daily for one of the responses listed in the table.

Note: If the 60-day suspense period has lapsed and RIVO hasn't updated the case control, send another email to the RIVO SUS IRP team and enter "2nd Attempt" in the subject line.

If the response is ...	Then ...
ERRORBASE	Continue processing the case.
VERIFIED	Continue processing the case.

	Caution: If a TC 810 Responsibility Code 7 on the account continue to monitor the account for an additional day for the -E freeze to be reversed.
DOESNTVERIFY	Follow IRM 3.11.6.18.7, Inputting a Disallowance Adjustment.

IRM 3.11.6.12.1 Letter 178C Correspondence Table of Issues: Paragraph (3) - Added Schedule 1-A to the table to improve correspondence. SERP Feedback # 42671.

(3) The following table is a guide in corresponding with the taxpayer for missing Forms and Schedules, it isn't all-inclusive.

If ...	And ...	Fill-in(s) ...
The amount shown on a supporting form or schedule differs from the amount shown on the Form 1040-X	# [REDACTED] #	We're unable to correct your account with the information you supplied on your amended return. The information provided on <i>[insert Form or Schedule number, Title]</i> doesn't support the entry made on your Form 1040-X. Please submit another Form 1040-X with any documentation necessary to support your claim.
Schedule 1-A, Additional Deductions, is missing	There's a change to a Schedule 1-A deduction	We're unable to correct your account with the information you provided on your amended return. Schedule 1-A, Additional Deductions, to support your claim was missing. Please submit another Form 1040-X with Schedule 1-A.
Schedule A, Itemized Deductions, is missing	The TP is changing from a standard deduction to itemized deduction or TP is increasing deductions on an existing Schedule A and doesn't explain the type of deduction and the	We're unable to correct your account with the information you provided on your amended return. Schedule A, Itemized Deductions, to support your claim was missing. Please submit another Form 1040-X with Schedule A.

	change isn't the result of a ripple effect	
Schedule EIC, Earned Income Credit	Is missing and the change isn't the result of a ripple effect	We're unable to correct your account with the information you provided on your amended return. Schedule EIC, Earned Income Credit, to support your claim was missing, incomplete, or contains incorrect information. Please submit another Form 1040-X with a completed Schedule EIC.
Schedule EIC, Earned Income Credit	The qualifying child's SSN doesn't verify	We're unable to correct your account with the information you provided on your amended return. Schedule EIC, Earned Income Credit, to support your claim was missing, incomplete, or contains incorrect information. Please submit another Form 1040-X with a completed Schedule EIC.
Schedule LEP, Request for Change in Language Preference	Schedule LEP was either illegible, had multiple selections, was incomplete, or missing.	We're unable to process your Schedule LEP, Request for Change in Language Preference, because it was either illegible, had multiple selections, was incomplete, or missing. Please complete and submit a new Schedule LEP, Request for Change in Language Preference.
Schedule R, Credit for the Elderly or the Disabled, is missing or incomplete	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Schedule R, Credit for the Elderly or the Disabled, to support your claim was missing. Please submit another Form 1040-X with Schedule R.
Schedule SE, Self-Employment Tax,	The schedule is attached and the return is FS 2 and both taxpayers have	We're unable to correct your account with the information you provided on your amended return.

	SE tax they have combined their SE tax onto one Schedule SE	Please submit another Form 1040-X with Schedule SE, Self Employment Tax. Note: On a married filing joint return and both spouses have self-employment income (SEI) or you're unable to determine which spouse the SEI belongs to, use an open paragraph to add the fill-in: If filing jointly and both spouses have self-employment income (SEI), each spouse must file a separate Schedule SE. If only one spouse has SEI, list only that spouse's name on the Schedule SE.
Schedule SE, Self-Employment Tax,	You can't determine which TP account to adjust	We're unable to correct your account with the information you provided on your amended return. Please submit another Form 1040-X with Schedule SE, Self Employment Tax. Note: On a married filing joint return and both spouses have self-employment income (SEI) or you're unable to determine which spouse the SEI belongs to, use an open paragraph to add the fill-in: If filing jointly and both spouses have self-employment income (SEI), each spouse must file a separate Schedule SE. If only one spouse has SEI, list only that spouse's name on the Schedule SE.
Form 1040-X lines 1 – 15 Columns A and C match the information on IDRS	There's no explanation of the change, and you're unable to determine through attachments	We're unable to correct your account with the information you supplied on your amended return. There's not a sufficient explanation to determine the changes you've requested. Please submit another Form 1040-X with an explanation telling us what changes you're making to your income, deductions,

		or credits, and the reason for each change.
Form 2106, Employee Business Expenses, is missing; there's no explanation of source of the miscellaneous deductions	The amount of the unreimbursed employee expense # [REDACTED] # [REDACTED]	We're unable to correct your account with the information you provided on your amended return. Form 2106, Employee Business Expenses, to support your claim was missing. Please submit another Form 1040-X with Form 2106.
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, is missing	The amount claimed # [REDACTED] # on line 15 of Form 1040-X	We're unable to correct your account with the information you provided on your amended return. Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, to support your claim was missing. Please submit another Form 1040-X with Form 2439. A duplicate or photocopy of Form 2439 is acceptable.
Form 2441, Child and Dependent Care Expenses, is missing	The change isn't the result of a ripple effect	We're unable to correct your account with the information you provided on your amended return. Form 2441, Child and Dependent Care Expenses, to support your claim was missing. Please submit another Form 1040-X with Form 2441.
Form 2441, Child and Dependent Care Expenses, is missing	Lines 1c or 2b can't be determined through research	We're unable to correct your account with the information you provided on your amended return. The name and taxpayer identification number (TIN) of the care provider or individual that qualifies you for the Form 2441, Child and Dependent Care Expenses, was missing. Please submit another Form 1040-X with Form 2441.

Form 3800, General Business Credit, or the supporting forms are missing for a specific credit	The amount claimed # #	We're unable to correct your account with the information you provided on your amended return. Form [XXXX], Title, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form [XXXX]. Note: Request the specific credit form. If the specific credit isn't known, request Form 3800, General Business Credit.
Form 4136, Credit for Federal Tax Paid on Fuels, is missing	The amount claimed # #	We're unable to correct your account with the information you provided on your amended return. Form 4136, Credit For Federal Tax Paid on Fuels, to support your claim was missing. Please submit another Form 1040-X with Form 4136.
Form 4684, Casualties and Thefts	Form 4684, Casualties and Thefts, is missing.	Send Letter 324C
Form 4684, Casualties and Thefts	The itemized deduction amount was recalculated	We changed your total itemized deductions. On your Schedule A, Itemized Deductions, you showed [\$XXX] for your Casualty and Theft Losses; however, the correct amount is [\$XXX]. For more information, see www.irs.gov/Form4684.
Form 4684, Casualties and Thefts	The standard deduction amount was recalculated	When you claim a qualified disaster loss, you're entitled to your standard deduction plus an increased amount for your net loss. We changed your return to deduct the standard deduction plus the qualified disaster loss because the total was more than your itemized

		deductions. For more information, see www.irs.gov/Form4684 .
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	If the taxpayer is reporting they are not subject to the 10 percent penalty, Form 5329 must be attached. See IRM 3.11.6.15.2.4.1, Additional Tax on Early Distribution - Form 5329 and Form 1099-R (Line 10).	We're unable to correct your account with the information you provided on your amended return. Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts, to support your claim was missing. Please submit another Form 1040-X with Form 5329.
Form 5695, Residential Energy Credits, is missing	The change isn't the result of a ripple effect or # [REDACTED] #	We're unable to correct your account with the information you provided on your amended return. Form 5695, Residential Energy Credits, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 5695.
Form 6478, Biofuel Producer Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 6478, Biofuel Producer Credit, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 6478.
Form 8606, Nondeductible IRAs, isn't attached	The taxpayer is reporting or has indicated a change to a Nondeductible IRA in the explanation part of the Form 1040-X	We're unable to correct your account with the information you provided on your amended return. Form 8606, Nondeductible IRAs, to support your claim was missing. Please submit another Form 1040-X with Form 8606.
Form 8332, Release/Revocation of Release of Claim to Exemption for Child by	A copy of the divorce decree or Form 2120 isn't attached	We're unable to correct your account with the information you provided on your amended return. Form 8332, Release/Revocation of

Custodial Parent, is missing		Release of Claim to Exemption for Child by Custodial Parent, to support your claim was missing. Please submit another Form 1040-X with Form 8332.
Schedule 8812, Credits for Qualifying Children and Other Dependents, is missing		We're unable to correct your account with the information you provided on your amended return. Schedule 8812, Credits for Qualifying Children and Other Dependents, was missing. Please submit another Form 1040-X with a completed Schedule 8812.
Form 8396, Mortgage Interest Credit, is missing	The amount claimed # #	We're unable to correct your account with the information you provided on your amended return. Form 8396, Mortgage Interest Credit, to support the changes you've made was missing. Please submit another Form 1040-X with a completed Form 8396.
Form 8826, Disabled Access Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8826, Disabled Access Credit, to support your claim was missing. Please submit another Form 1040-X with a completed Form 8826.
Form 8834, Qualified Electric Vehicle Credit, is missing and Form 3800, General Business Credit, isn't attached	The amount claimed isn't the result of a ripple effect	We're unable to correct your account with the information you provided on your amended return. Form 8834, Qualified Electric Vehicle Credit, to support your claim was missing. Please submit another Form 1040-X with a completed Form 8834.
Form 8835, Renewable Electricity Production Credit, is missing	The amount claimed # #	We're unable to correct your account with the information you provided on your amended return.

and Form 3800, General Business Credit, isn't attached		Form 8835, Renewable Electricity Production Credit, to support your claim was missing. Please submit another Form 1040-X with a completed Form 8835.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) isn't attached	The amount claimed isn't the result of a ripple effect	We're unable to correct your account with the information you provided on your amended return. Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), to support the changes you've made was missing or incomplete. Please submit another Form 1040-X with a completed Form 8863.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached	The EIN is missing and can't be determined through attachments or IDRS research,	We're unable to correct your account with the information you provided on your amended return. Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), to support the changes you've made was missing or incomplete. Please submit another Form 1040-X with a completed Form 8863.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached	Lines 20 thru 22 in Part III of Form 8863 are not complete	We're unable to correct your account with the information you provided on your amended return. Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), to support the changes you've made was missing or incomplete. Please submit another Form 1040-X with a completed Form 8863.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7	The student's name and/or TIN is missing and can't be determined	We're unable to correct your account with the information you provided on your amended return. Form 8863, Education Credits

and/or 15 of Form 1040-X) is attached	Note: Form 1098-T may be used to determine the student's name or TIN.	(American Opportunity and Lifetime Learning Credits), to support the changes you've made was missing or incomplete. Please submit another Form 1040-X with a completed Form 8863.
Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit, to support your claim was missing. Please submit another Form 1040-X with a completed Form 8864.
Form 8880, Credit for Qualified Retirement Savings Contributions, is missing	The amount claimed #  #	We're unable to correct your account with the information you provided on your amended return. Form 8880, Credit for Qualified Retirement Savings Contributions, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 8880.
Form 8910, Alternative Motor Vehicle Credit, is missing, and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8910, Alternative Motor Vehicle Credit, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 8910.
Form 8911, Alternative Fuel Vehicle Refueling Property Credit, is missing, and Form 3800, General Business Credit, isn't attached	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8911, Alternative Fuel Vehicle Refueling Property Credit, to support the changes you've made was missing. Please submit another

		Form 1040-X along with a completed Form 8911.
Form 8917, Tuition and Fees Deduction, is missing	Any amount claimed	We're unable to correct your account with the information you provided on your amended return. Form 8917, Tuition and Fees Deduction, to support the changes you've made was missing. Please submit another Form 1040-X with Form 8917.
Form 8936, Clean Vehicle Credits, and/or Form 8936 Schedule A, is missing	The Form 8936, and/or Form 8936 Schedule A, is missing	We're unable to correct your account with the information you provided on your amended return. Form 8936, Clean Vehicle Credits, and/or Form 8936, Schedule A, Clean Vehicle Credit Amount, which are required, to support the changes you've made was incomplete or missing. Please submit another Form 1040-X along with a completed Form 8936.
Form 8936, Clean Vehicle Credits, and/or Form 8936 Schedule A, is missing	The VIN number is missing	We're unable to correct your account with the information you provided on your amended return. The Vehicle Identification Number (VIN) on Form 8936, Schedule A, Clean Vehicle Credit Amount, which is required to support the changes you've made was missing. Please submit another Form 1040-X and a completed Form 8936, Schedule A, with a VIN.
Form W-2/W-2C is missing or doesn't reflect the exclusion	An amended return is filed claiming an IRC 127 exclusion of \$5,250 or less	We're unable to correct your account with the information you provided on your amended return. Form W-2, Wage and Tax Statement, to substantiate your reduction of wages due to employer provided educational assistance benefits was

		missing. Please submit another Form 1040-X with Form W-2 to substantiate your claim. We'll accept a duplicate from your employer or a photocopy.
# [REDACTED] # [REDACTED]	There's no explanation of the change and you're unable to determine through attachments	We're unable to correct your account with the information you supplied on your amended return. There's not a sufficient explanation to determine what changes are being requested. Please submit another Form 1040-X with an explanation to tell us what changes were made to your income, deductions, or credits with the amounts and reason for each change.
There's a new unsubstantiated credit # [REDACTED] # [REDACTED]	There's no explanation of the change for the credit	We're unable to correct your account with the information you supplied on your amended return. There's not a sufficient explanation to determine what changes are being requested. Please submit another Form 1040-X with an explanation to tell us what changes were made to your income, deductions, or credits with the amounts and reason for each change.
Form 1040-X Column A doesn't match IDRS	The return can't be perfected and there's not an amended Form 1040 attached	We're unable to correct your account with the information you provided on your amended return. The amounts entered in Column A, Original amount, don't match our records, and it's unclear what adjustment(s) are being requested. Please verify your information and submit another Form 1040-X.

Any Form or Schedule (not previously listed) is missing to support the change	The refund # [REDACTED] # for net balance due. See IRM 3.11.6.11.3, Corresponding on Net Balance Due Returns (Letter 324C).	We're unable to correct your account with the information you supplied on your amended return. [Form/Schedule XXXX] to support your claim was missing. Please submit another Form 1040-X with [Form/Schedule XXXX].
Notice 2014-7 exclusion is claimed	The required information is missing	1. First fill-in: Please provide the full name and social security number of the person receiving homecare, copies of governmental and social service documents, medical and utility bills for you and the person receiving homecare to verify you both resided in the same home for the tax year the credit is being claimed, and all payments being excluded were from a qualified state Medicaid waiver program. 2. Second fill-in: Handwritten notes and letters won't be considered.

IRM 3.11.6.12.2 Letter 324C Correspondence Table of Issues: Paragraph (3) - Added Schedule 1-A to the table to improve correspondence.

(3) The following table is a guide in corresponding with the taxpayer for missing Forms and Schedules, it isn't all-inclusive.

If ...	And ...	Fill-in(s)
The amount shown on a supporting form or schedule differs from the amount shown on the Form 1040-X	# [REDACTED] #	Use the appropriate paragraphs from the Letter 324C.

Schedule 1-A, Additional Deductions, is missing	There's a change to a Schedule 1-A deduction	Use the appropriate paragraphs from the Letter 324C.
Schedule A, Itemized Deductions, is missing	The TP is changing from a standard deduction to itemized deduction or TP is increasing deductions on an existing Schedule A and doesn't explain the type of deduction and the change isn't the result of a ripple effect	Use the appropriate paragraphs from the Letter 324C.
Schedule EIC, Earned Income Credit	Is missing and the change isn't the result of a ripple effect	Use the appropriate paragraphs from the Letter 324C.
Schedule EIC, Earned Income Credit	The qualifying child's SSN doesn't verify	Use the appropriate paragraphs from the Letter 324C.
Schedule LEP, Request for Change in Language Preference	Schedule LEP was either illegible, had multiple selections, was incomplete, or missing.	Use the appropriate paragraphs from the Letter 324C.
Schedule R, Credit for the Elderly or the Disabled, is missing or incomplete	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Schedule SE, Self-Employment Tax	The schedule is attached and the return is FS 2 and both taxpayers have SE tax. The taxpayers have combined their SE tax onto one Schedule SE	Taxpayers filing jointly must each file a separate Schedule SE if both spouses have self-employment income. Note: On a married filing join return and both spouses have self-employment income (SEI) or you're unable to determine which spouse the SEI belongs to, use an open paragraph to add the fill in: Taxpayers filing jointly must each file separate Schedules SE if they both have self-employment income.

Schedule SE, Self-Employment Tax	You can't determine which TP account to adjust	Taxpayers filing jointly must each file a separate Schedule SE if both spouses have self-employment income. Note: On a married filing joint return and both spouses have self-employment income (SEI) or you're unable to determine which spouse the SEI belongs to, use an open paragraph to add the fill in: Taxpayers filing jointly must each file separate Schedules SE if they both have self-employment income.
Form 1040-X lines 1 – 15 Columns A and C match the information on IDRS	There's no explanation of the change, and you're unable to determine through attachments	Use the appropriate paragraphs from the Letter 324C.
Form 2106, Employee Business Expenses, is missing; there's no explanation of source of the miscellaneous deductions	The amount of the unreimbursed employee expense # [REDACTED] # [REDACTED]	Use the appropriate paragraphs from the Letter 324C.
Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, is missing	The amount claimed # [REDACTED] # on line 15 of Form 1040-X	Use the appropriate paragraphs from the Letter 324C.
Form 2441, Child and Dependent Care Expenses, is missing	The change isn't the result of a ripple effect	Use the appropriate paragraphs from the Letter 324C.
Form 2441, Child and Dependent Care Expenses, is missing	Lines 1c or 2b can't be determined through research	Use the appropriate paragraphs from the Letter 324C.
Form 3800, General Business Credit, or the supporting forms are missing for a specific credit	The amount claimed # [REDACTED] #	Use the appropriate paragraphs from the Letter 324C. Note: Request the specific credit form. If the specific credit isn't known,

		request Form 3800, General Business Credit.
Form 4136, Credit for Federal Tax Paid on Fuels, is missing	The amount claimed # [REDACTED] # [REDACTED]	Use the appropriate paragraphs from the Letter 324C.
Form 4684, Casualties and Thefts	Form 4684, Casualties and Thefts, is missing.	Use the appropriate paragraphs from the Letter 324C.
Form 4684, Casualties and Thefts	The itemized deduction amount was recalculated	Send Letter 178C.
Form 4684, Casualties and Thefts	The standard deduction amount was recalculated	Send Letter 178C.
Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts	If the taxpayer is reporting they are not subject to the 10 percent penalty, Form 5329 must be attached. See IRM 3.11.6.15.2.4.1, Additional Tax on Early Distribution - Form 5329 and Form 1099-R (Line 10).	Use the appropriate paragraphs from the Letter 324C.
Form 5695, Residential Energy Credits, is missing	The change isn't the result of a ripple effect or # [REDACTED] # [REDACTED]	Use the appropriate paragraphs from the Letter 324C.
Form 6478, Biofuel Producer Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8606, Nondeductible IRAs, isn't attached	The taxpayer is reporting or has indicated a change to a Nondeductible IRA in the explanation part of the Form 1040-X	Use the appropriate paragraphs from the Letter 324C.

Form 8332, Release/Revocation of Release of Claim to Exemption for Child by Custodial Parent, is missing	A copy of the divorce decree or Form 2120 isn't attached	Use the appropriate paragraphs from the Letter 324C.
Schedule 8812, Credits for Qualifying Children and Other Dependents, is missing		Use the appropriate paragraphs from the Letter 324C.
Form 8396, Mortgage Interest Credit, is missing	The amount claimed # [REDACTED] #	Use the appropriate paragraphs from the Letter 324C.
Form 8826, Disabled Access Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8834, Qualified Electric Vehicle Credit, is missing and Form 3800, General Business Credit, isn't attached	The amount claimed isn't the result of a ripple effect	Use the appropriate paragraphs from the Letter 324C.
Form 8835, Renewable Electricity Production Credit, is missing and Form 3800, General Business Credit, isn't attached	The amount claimed # [REDACTED] #	Use the appropriate paragraphs from the Letter 324C.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) isn't attached	The amount claimed isn't the result of a ripple effect	Use the appropriate paragraphs from the Letter 324C.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7	The EIN is missing and can't be determined	Use the appropriate paragraphs from the Letter 324C.

and/or 15 of Form 1040-X) is attached	through attachments or IDRS research	
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached	Lines 20 thru 22 in Part III of Form 8863 are not complete	Use the appropriate paragraphs from the Letter 324C.
Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits), (line 7 and/or 15 of Form 1040-X) is attached	The student's name and/or TIN is missing and can't be determined Note: Form 1098-T may be used to determine the student's name or TIN.	Use the appropriate paragraphs from the Letter 324C.
Form 8864, Biodiesel, Renewable Diesel, or Sustainable Aviation Fuels Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8880, Credit for Qualified Retirement Savings Contributions, is missing	The amount claimed # [REDACTED] #	Use the appropriate paragraphs from the Letter 324C.
Form 8910, Alternative Motor Vehicle Credit, is missing, and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8911, Alternative Fuel Vehicle Refueling Property Credit, is missing, and Form 3800, General Business Credit, isn't attached	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.

Form 8917, Tuition and Fees Deduction, is missing	Any amount claimed	Use the appropriate paragraphs from the Letter 324C.
Form 8936, Clean Vehicle Credits, and/or Form 8936 Schedule A, is missing	The Form 8936, and/or Form 8936 Schedule A, is missing	Use the appropriate paragraphs from the Letter 324C.
Form 8936, Clean Vehicle Credits, and/or Form 8936 Schedule A, is missing	The VIN number is missing	Use the appropriate paragraphs from the Letter 324C.
Form W-2/W-2C is missing or doesn't reflect the exclusion	An amended return is filed claiming an IRC 127 exclusion \$5,250 or less	Please provide a copy of your Form W-2, Wage and Tax Statement, to substantiate your claim for a reduction of wages due to employer provided educational assistance benefits. We will accept a duplicate from your employer or a photocopy.
# [REDACTED] #	There's no explanation of the change and you're unable to determine through attachments	Use the appropriate paragraphs from the Letter 324C.
There's a new unsubstantiated credit # [REDACTED] #	There's no explanation of the change for the credit	Use the appropriate paragraphs from the Letter 324C.
Form 1040-X Column A doesn't match IDRS	The return can't be perfected and there's not an amended Form 1040 attached	Please verify your information, the amounts entered in Column A, Original amount, don't match our records. Provide a complete copy of Form 1040X, page 1, and attach supporting forms and schedules to support the change(s) you're requesting.
Any Form or Schedule (not previously listed) is missing to support the change	The refund # [REDACTED] # for net balance due. See IRM 3.11.6.11.3, Corresponding on Net	Use the appropriate paragraphs from the Letter 324C.

	Balance Due Returns (Letter 324C).	
Notice 2014-7 exclusion is claimed	The required information is missing	1. First fill-in: Please provide the full name and social security number of the person receiving homecare, copies of governmental and social service documents, medical and utility bills for you and the person receiving homecare to verify you both resided in the same home for the tax year the credit is being claimed, and all payments being excluded were from a qualified state Medicaid waiver program. 2. Second fill-in: Handwritten notes and letters won't be considered.

IRM 3.11.6.15.1.1.1 Earned Income: Paragraph (11) - The list has been updated to ensure correct calculations of earned income.

(11) Earned Income includes:

- Form W-2 or similar statement
 - Form 1099-MISC, Miscellaneous Information
- Note:** Not all income reported on a 1099-MISC is considered earned income.
- Form 1099R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc., with Distribution Code 3 and/or Disability
 - Form 1099-NEC, Nonemployee Compensation
 - Form 4137, Social Security and Medicare Tax on Unreported Tip Income
 - Form 8919, Uncollected Social Security and Medicare Tax on Wages
 - Schedule C, Profit or Loss From Business (Sole Proprietorship)

- Schedule F, Profit or Loss From Farming
- Schedule SE, Self-Employment Tax
- Notation of HSH, Household Employee Income, Household Help
- Notation to the left of Schedule 1, line 8, Other Income, indicating self-employment
- Notation of prior year earned income (PYEI)