

## IRM PROCEDURAL UPDATE

**DATE:** 02/02/2024

**NUMBER:** wi-21-0224-0195

**SUBJECT:** Clean Vehicle Credits; Various Updates

**AFFECTED IRM(s)/SUBSECTION(s):** 21.6.3

**CHANGE(s):**

### **IRM 21.6.3.4.1.38 Added new subsection for Form 8936, Clean Vehicle Credits.**

(1) The Inflation Reduction Act (IRA) of 2022 made several changes to the Qualified Plug-In Electric Drive Motor Vehicle Credit (Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles), adding fuel cell vehicles (FCV) (IRC 30D) and a new credit for previously-owned clean vehicles (IRC 25E). The credits are generally available for vehicles placed in service beginning January 1, 2023, through December 31, 2032. For vehicles placed in service prior to 2023, see IRM 21.6.3.4.1.38.4, Qualified Plug-in Electric Drive Motor Vehicle Credit (Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles) (Tax Year 2022 and Prior).

(2) Taxpayers attach Form 8936, Clean Vehicle Credits, to their return to claim either of the credits. They **must** attach a Form 8936 Schedule A, Clean Vehicle Credit Amount, including the vehicle identification number (VIN) for each vehicle they are claiming the credit.

(3) **New Clean Vehicle Credit (IRC 30D)** – Taxpayers can receive up to a \$7,500 nonrefundable credit (per qualifying vehicle) for the purchase of new clean vehicles providing the taxpayer and vehicle meet certain requirements. See IRM 21.6.3.4.1.38.1 (1-3), Form 8936, Clean Vehicle Credits - Qualifications.

(4) **Previously-Owned Clean Vehicles Credit (IRC 25E)** - Taxpayers can receive up to a \$4,000 nonrefundable credit for the purchase of an eligible previously-owned clean vehicle providing the taxpayer and vehicle meet certain requirements. The credit amount is the lesser of \$4,000 or 30% of the sales price of the previously-owned clean vehicle. See IRM 21.6.3.4.1.38.1 (4 & 5), Form 8936, Clean Vehicle Credits - Qualifications.

(5) For more information on the Clean Vehicle Credit, see Frequently Asked Questions About the New, Previously-Owned and Qualified Commercial Clean Vehicles Credit.

**IRM 21.6.3.4.1.38.1 Added new subsection for Form 8936, Clean Vehicle Credits - Qualifications.**

**(1) New Clean Vehicle Credit (IRC 30D)**

The credit amount depends on when the vehicle was placed in service.

For vehicles placed in service from January 1, 2023 to April 17, 2023:

- \$2,500 base amount
- Plus \$417 for a vehicle with at least 7 kilowatt hours (kWh) of battery capacity
- Plus \$417 for each kWh of battery capacity beyond 5 kWh

**Note:** In general, the minimum credit will be \$3,751 (\$2,500 + 3 times \$417), the credit amount for a vehicle with the minimum 7 kWh of battery capacity.

**Example:** For a vehicle with 11 kWh of battery capacity, the credit would be \$5,419 (\$2,500 base amount, plus \$417 for a vehicle with at least 7 kWh of battery capacity, plus \$2,502 for the 6 kWh beyond 5 kWh).

For vehicles placed in service April 18, 2023 and after:

- \$3,750 if the vehicle meets the critical minerals requirement only
- \$3,750 if the vehicle meets the battery components requirement only
- \$7,500 if the vehicle meets both

(2) To be eligible for this credit, the taxpayer must:

- Purchase or lease the vehicle for personal use and not for resale.
- Use the vehicle primarily in the United States.
- Have a modified adjusted gross income (MAGI) that does not exceed:

- \$300,000 for married filing jointly, qualifying surviving spouse or qualifying widow(er)

- \$225,000 for head of household

- \$150,000 for all other filing statuses

**Note:** Taxpayers can use the MAGI from either the current or preceding tax year to meet the MAGI requirement.

(3) Qualified new clean vehicles must meet the following requirements:

- Manufactured primarily for use on public streets, roads, and highways (not including a vehicle operated exclusively on a rail or rails) and has at least 4 wheels.

- Battery capacity of at least 7 kWh and capable of being recharged from an external source of electricity.
- Gross vehicle weight rating (GVWR) of less than 14,000 pounds.
- Manufactured by a qualified manufacturer that reports the vehicle identification numbers (VINs) and required information for each vehicle they manufacture to the IRS.
- Final assembly completed in North America.
- Meet critical minerals and battery components (as of April 18, 2023).
- The vehicle's manufacturer suggested retail price (MSRP) cannot exceed:

- \$80,000 for vans, sport utility vehicles and pickup trucks

- \$55,000 for other vehicles

**Note:** The MSRP is on the vehicle information label attached to each vehicle on a dealer's premises. It does not include destination charges, optional items added by the dealer, or taxes and fees. It may differ from the actual purchase price.

The registered dealer or seller of the vehicle must provide the buyer with a sellers report including the make, model, and vehicle identification number (VIN) of the vehicle. Dealers and sellers are not required to submit this to the IRS until tax year (TY) 2024 / processing year (PY) 2025.

#### **(4) Previously-Owned Clean Vehicles Credit (IRC 25E)**

To be eligible for this credit, the taxpayer must:

- Purchase the vehicle for personal use and not for resale.
- Not be claimed as a dependent on another taxpayer's return.
- Have not been allowed another previously-owned clean vehicle credit in the three-year period prior to the date the previously-owned clean vehicle is purchased.
- Not be the original owner of the vehicle.
- Use the vehicle primarily in the United States.
- Have a modified adjusted gross income (MAGI) that does not exceed:

- \$150,000 for married filing jointly, qualifying surviving spouse or qualifying widow(er)

- \$112,500 for head of household

- \$75,000 for all other filing statuses

**Note:** Taxpayers can use the MAGI from either the current or preceding tax year to meet the MAGI requirement.

(5) Qualified previously-owned clean vehicles must meet the following requirements:

- Sale price of \$25,000 or less.

- Model year at least two years earlier than the calendar year in which a taxpayer acquires the vehicle (e.g., a vehicle purchased in 2023 would need to be a model year 2021 or older).
- First time transferred to a qualified buyer after August 16, 2022.
- GVWR of less than 14,000 pounds.
- An eligible fuel cell vehicle (FCV) or plug-in electric vehicle (EV) with a battery capacity of least 7 kilowatt hours.

**IRM 21.6.3.4.1.38.2 Added new subsection for Form 8936, Clean Vehicle Credits - Account Information.**

(1) Taxpayers who incorrectly calculate or do not include a Form 8936 Schedule A, Clean Vehicle Credit Amount, when filing their original return may be issued a math error during original processing. ERS assigns the following Taxpayer Notice Codes (TPNC) for errors related to clean vehicle credits (CVC) identified during processing:

TPNC	Description
832	We didn't allow all or part of the amount claimed as Clean Vehicle Credits, Form 8936, on your return because the credit is limited to the total amount of your tentative tax liability.
833	We didn't allow all or part of the credit claimed as Clean Vehicle Credit on your return because one or more of the Vehicle Identification Number(s) (VIN) reported on Form 8936, Schedule A, Clean Vehicle Credit Amount, did not match our records.
835	We didn't allow the amount claimed as Clean Vehicle Credits amount on your tax return because Form 8936, Schedule A, was incomplete or not attached to your tax return.
836	We changed the amount claimed as Clean Vehicle Credit, Form 8936, on your tax return. The error was in the computation of the credit or in the transferring of the amount to your tax return.
837	We changed the amount claimed as Clean Vehicle Credit Amount Form 8936, Schedule A, on your tax return. The error in part II, Credit Amount for Business/Investment Use Part of New Clean Vehicle, was in the computation of the credit or in the transferring of the amount.
838	We changed the amount claimed as Clean Vehicle Credit Amount Form 8936, Schedule A, on your tax return. The error in Part III, Credit amount for Personal Use Part of New Clean Vehicle, was in the computation of the credit or in the transferring of the amount.
839	We changed the amount claimed as Clean Vehicle Credit Amount from 8936, Schedule A, on your tax return. The error in Part IV, Credit Amount for Previously Owned Clean Vehicle, was in the computation of the credit or the transferring of the amount.
841	We changed the amount claimed as Clean Vehicle Credit Amount Form 8936, Schedule A, on your return. The Placed in Service Date is not during the tax year of the return.
842	We changed the amount claimed as Clean Vehicle Credit Amount Form 8936, Schedule A, on your tax return. The error on Form 8936, Schedule A, is due

	to the computation of the credit exceeding the maximum vehicle credit amount allowed.
843	We changed the amount claimed as Clean Vehicle Credit. You figured or transferred your Form 8936, Clean Vehicle Credits, amount incorrectly to Form 3800.

(2) Original tax returns claiming CVC are screened prior to posting to master file. If the return meets the criteria for review, a TC 971 AC 831 with MISC: CVC posts to the tax module. A TC 570 generates and a -R freeze will hold the refund. See IRM 21.5.6.4.35, -R Freeze, for more information.

(3) Beginning January 1, 2024, taxpayers may elect to transfer the entirety of their allowable new or previously-owned clean vehicle credit to a registered dealer to reduce the cost of a new or previously-owned clean vehicle. The election will be reflected on the taxpayers' 2024 tax module and reconciled on their tax year (TY) 2024 return filed in processing year (PY) 2025.

- A taxpayer may make no more than two transfer elections per taxable year (two transfers of the new clean vehicle (30D) credit or one 30D credit and one previously-owned clean vehicle (25E) credit). These limitations do not apply to the number of CVCs claimed on their return.
- For previously-owned clean vehicles (25E), each individual may only claim (by credit transfer or on their return) one 25E CVC during any three-year period.

(4) For 2024 tax modules, a TC 971 AC 830 is used to indicate the taxpayer has elected to transfer their CVC. The MISC field contains the VIN of the vehicle, the memo amount is the advance credit amount and the TC date is the date of purchase.

**IRM 21.6.3.4.1.38.4 Moved original subsection 21.6.3.4.1.38 and renamed it Qualified Plug-in Electric Drive Motor Vehicle Credit (Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles) (Tax Year 2022 and Prior).**

(1) **For tax years 2022 and prior** - Form 8936, Qualified Plug-In Electric Drive Motor Vehicle Credit (Including Qualified Two-Wheeled Plug-in Electric Vehicles and New Clean Vehicles), is used to claim a credit for qualified vehicles. The credit is capped at \$2,500 for two-wheeled plug-in electric vehicles and \$7,500 for other qualified plug-in electric drive motor vehicles and new clean vehicles, per IRC 30D.

(2) Eligible vehicles must be placed in service as follows:

- Qualified two-wheeled plug-in electric vehicles - acquired before but placed in service in 2022
- Qualified plug-in electric drive motor vehicles - placed in service before 2023
- New clean vehicles - placed in service after 2022

(3) The personal part of the credit is claimed on Form 1040, Schedule 3, Additional Credits and Payments. The business/investment part of the credit is claimed as a general business credit on Form 3800, General Business Credit, if the vehicle is property subject to an allowance for depreciation.

(4) See IRM 21.7.4.4.8.3.38, Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit, for more information.

(5) To adjust the account based on the credit:

- a. Math verify Form 8936
- b. Use TC 291 with a money amount to allow / increase the credit.
- c. Use TC 290 with a money amount to decrease the credit.
- d. Use RC 036 and the applicable source code and blocking series.

(6) See Form 8936 for detailed information.

**IRM 21.6.3.4.2.3.1 Added link to IRM 21.5.6.4.48(1c), -X Freeze, in paragraph 4, row 3.**

(4) Resolve transcripts as indicated below:

Row Number	If	And	Then
1	Computer transcript "DECD ES CR" generates.	It is prior to the filing deadline, there is a TC 460 on the account or research indicates the return is still in processing (i.e., TC 610 on account)	<p>Suspend/monitor case until the return posts, the date of the extension or Cycle 26 (for accounts with TC 610).</p> <p>If the return posts to the secondary (surviving spouse's) account, transfer payment(s) to secondary (surviving spouse).</p> <p>If the extension date (TC 460) or Cycle 26 (TC 610) passes and the return does not post, follow instructions in the "Then" box immediately below.</p>
2	Computer transcript "DECD ES CR" generates on the primary taxpayer's year of death or prior.	A return has not been filed yet	<p>Leave a case note and close the case unless you receive correspondence or a phone call from the secondary (surviving spouse) requesting the payment(s) be moved.</p> <p>If you can confirm the payment was intended for a joint return (voucher on RTR), send the secondary (surviving spouse) a Letter 112C</p>

			advising of the payments on the primary SSN so they may request the payment be moved to the secondary account.
3	Computer transcript <b>DECD ES CR</b> generates on the primary taxpayer's year of death or prior.	A return posts after the transcript generates	If other account conditions are present, follow appropriate procedures (e.g. IRM 21.5.6.4.48 (1c), -X Freeze). If the account is settled (no credit on account), leave a case note and close your CII case.
4	Computer transcript "CR EL DECD" or "DECD ES CR" generates	The secondary account is not established within two cycles of the transcript and both the valid and invalid SSNs were researched to determine the payment(s) should be applied to the secondary taxpayer	<ol style="list-style-type: none"> <li>1. Input TC 000.</li> <li>2. Transfer the credit-elect, payment(s), and/or ES payment(s) to the surviving spouse's account.</li> </ol>
5	Computer transcript "CR EL DECD" or "DECD ES CR" generates	The secondary account is established on either the valid or invalid SSN	Transfer credit elect or ES payment(s) to the surviving spouse's account.
6	Either transcript generates	The entity is erroneously coded as deceased	See (6) below.
7	Either transcript generates	Both taxpayers are deceased	Send a Letter 112C, Payment/Overpayment/Credit Applied; No Record of Return Filed, to the address on record.
8	Either transcript generates	The credit is statute barred from refund	Prepare Form 8758, Excess Collections File Addition. See IRM 3.17.220.2.2.1, Preparation of Form 8758.

**Note:** If you encounter a scenario not listed in the table above, consider whether a joint return may still be filed, other account conditions and what information you can disclose to the surviving spouse before proceeding with the path most closely related to your case.



**IRM 21.6.3.4.2.8.3 Added verbiage for open paragraph for Letter 76C in paragraph 9.**

(9) Partially / completely deny the claim by inputting a TC 290 .00, BS 05 and send a Letter 76C with an open paragraph, "We are writing as a follow-up to the CP 08 we recently mailed. We are sorry to inform you that you do not qualify for the Additional Child Tax Credit because [include explanation]. We apologize for this inconvenience." if:

- the taxpayer claims additional children on the CP 08 for whom the taxpayer did not claim a dependency exemption on the original return
- the taxpayer claims any children on the CP 08 for whom a dependency exemption was disallowed to the taxpayer
- the taxpayer does not meet all of the criteria (see IRM 21.6.3.4.1.24, Child Tax Credit (CTC))

**Note:** If a refund on the module is being held by Return Integrity Verification Operations (RIVO), input a HC 4.

**IRM 21.6.3.4.2.12.6 Added to note in paragraph 5 to request voided Form 1095-A.**

(5) The necessary actions to take to process an amended return claiming PTC, reporting APTC or impacting PTC depends on what is being requested, what information is being provided and what information we currently have on file. The following table provides initial actions for amended returns impacting PTC / APTC repayment, however, consider the following:

- **A Form 8962 cannot be "dummied"** but can be edited. Per the instructions for Form 8962, if a taxpayer lived in Alaska or Hawaii at any time during the year, they can use the FPL table with the higher dollar amounts. As such, you may not be able to determine which FPL table applies.
- You won't determine a dependent's MAGI, but you can edit the Form 8962 if the taxpayer entered their own MAGI in the dependent's MAGI field.
- Ensure the MAGI and family size shown are correct.
- If a Form 1095-A is attached, ensure the data is entered correctly on the Form 8962, such as monthly calculation is used when all 12 months are not the same. Failure to do so could result in an incorrect calculation.
- If a Form 1095-A is attached, ensure the taxpayer allocated policies if it appears multiple tax families are covered on the Form 1095-A.

**Note:** If it appears the taxpayer did allocate but did not complete part IV, if AVS does not return an error message, accept the Form 8962 as filed. If AVS returns an error, request allocation.

**Note:** A Form 1095-A marked as Void means the form is no longer valid. The taxpayer is not liable for any APTC originally reported on the form, nor are they eligible for any credit for data originally reported. A Form 8962 does not have to be



submitted to update the account. If the taxpayer files an amended return indicating they received a voided Form 1095-A but does not include the form with the return, follow procedures in IRM 21.5.1.5.6, Incomplete CII Claims, and request a copy of the voided Form 1095-A.

When determining the right "If" statement below, "Form 8962 is not attached" includes forms that are incomplete and cannot be perfected.

Row Number	If	And	Then
1	Form 8962 is attached to Form 1040-X, or a loose Form 8962		Input the Form 8962 data into the 8962 PTC calculator, then follow IRM 21.6.3.4.2.12.6.1, 8962 PTC Calculator Response
2	Form 8962 is NOT attached to Form 1040-X -  *PTC associated data elements are present on the module	Form 1040-X is reporting an increase / decrease in income, adding / deleting a person to / from the return, and/or reporting an additional / corrected Form 1095-A	Update the exemption, AGI, and/or Form 1095-A data fields on the 8962 PTC calculator and follow IRM 21.6.3.4.2.12.6.1, 8962 PTC Calculator Response.
3	Form 8962 is NOT attached to Form 1040-X -  *PTC associated data elements are present on the module	Form 1040-X is <b>NOT</b> reporting an increase / decrease in income, adding / deleting a person to / from the return, and/or reporting an additional / corrected Form 1095-A	<ul style="list-style-type: none"> <li>Form 1040-X filed to <b>increase PTC</b> - reject as an incomplete claim, see IRM 21.5.3.4.2, Tax Decrease or Credit Increase Processing</li> <li>Form 1040-X filed to <b>decrease PTC</b> - **input the requested adjustment and correspond for the missing form, see IRM 21.5.3.4.1, Tax Increase or Credit Decrease Processing</li> <li>Form 1040-X filed to <b>decrease Excess APTC Repayment</b> - reject as an incomplete claim, see IRM 21.5.3.4.2, Tax Decrease or Credit Increase Processing</li> </ul> <p><b>Note:</b> For tax year 2020 only, do not reject. The Excess APTC</p>

			<p>Repayment amount should be reduced to zero.</p> <ul style="list-style-type: none"> <li>Form 1040-X filed to <b>increase Excess APTC Repayment</b> - input the requested adjustment and correspond for the missing form, see IRM 21.5.3.4.1, Tax Increase or Credit Decrease Processing</li> </ul> <p><b>Note:</b> For tax year 2020 only, do not increase. The Excess APTC Repayment amount should be reduced to zero.</p>
4	<p>Form 8962 is NOT attached to Form 1040-X -</p> <p>*PTC associated data elements are <b>NOT</b> present on the module</p>	<p>Form 1040-X is adding a person to the return</p>	<p>Use the "Search CDR Data" tool to determine if APTC was paid on behalf of the individual being added to the account.</p> <p><b>APTC was paid</b> - suspend and contact the taxpayer for the missing Form 8962</p> <ul style="list-style-type: none"> <li>Form 8962 provided - input the Form 8962 data into PTC calculator and follow IRM 21.6.3.4.2.12.6.1, 8962 PTC Calculator Response</li> <li>Form 8962 NOT provided - "no consider" the claim, see IRM 21.5.3.4, General Claims Procedures. Taxpayers claiming the person are required to reconcile any APTC.</li> </ul>

			<b>APTC was NOT paid</b> - follow normal procedures for adding the person
5	Form 8962 is NOT attached to Form 1040-X - PTC is <b>NOT</b> on the module	1040-X is reporting a PTC credit or Form 1095-A is attached	Reject as an incomplete claim, see IRM 21.5.3.4.2, Tax Decrease or Credit Increase Processing
6	Form 8962 is NOT attached to Form 1040-X - APTC is <b>NOT</b> on the module	1040-X reporting Excess APTC Repayment	**Input the requested adjustment and correspond for the missing form, see IRM 21.5.3.4.1, Tax Increase or Credit Decrease Processing <b>Note:</b> For tax year 2020 only, the Excess APTC Repayment amount should be reduced to zero.

\*The PTC exposure amount field is not considered a data element.

\*\*The amount for the item reference number(s) shown in IRM 21.6.3.4.2.12.7, Adjusting Accounts, cannot be determined. For a tax increase, input a TC 290, reason code 152. For a credit decrease, input a credit reference number (CRN) 262, reason code 151. No other PTC related item reference numbers should be used.

**IRM 21.6.3.4.2.13.2 Added paragraph 7 to elevate through local P & A to HQ Analyst if taxpayer is advised by Metabank that a payment was returned to the IRS and there is no record of it on the account.**

(7) If the taxpayer is advised by Metabank the funds were returned to the IRS and the TC 841 or TC 740 has not posted to the account, advise the taxpayer to allow 60 days before calling back and document the call in AMS. If after 60 days, the taxpayer calls again and has confirmed with Metabank that the funds were returned to the IRS and the credit still has not posted to the account, elevate to your local Planning & Analysis staff so they can forward to the HQ Analyst (author of this IRM) for further research and escalation to Bureau of Fiscal Service for coordination with Metabank. Advise the taxpayer they will either receive their refund or correspondence within 60 days.

The HQ analyst will provide the site with the response from BFS. The original CSR, or one designated by the site, should adjust the account to allow RRC if the credit has posted to the account or send an appropriate C letter advising the taxpayer the status of the refund. Document any outgoing correspondence in AMS.

**IRM 21.6.3.5.1 Added note after paragraph 5 to adjust case and send to Exam as soon as possible after inputting CC DDBCK.**

(5) If a taxpayer is responding to a recertification math error or submits a claim and the account contains a Recertification Indicator (RI), follow the procedures below. When applying tolerance criteria, and the taxpayer submits Form 8862 for multiple tax years, treat each year as a separate case.

**Reminder:** The claim or inquiry must include a Form 8862 if recertification is required. Follow procedures in IRM 21.5.1.5.6, Incomplete CII Cases, if the Form 8862 is incomplete.

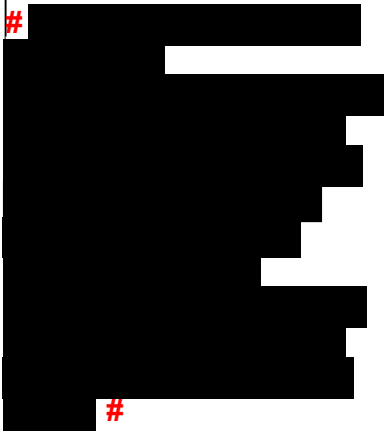
**Caution:** When working math error 100, 653, 814 - 816, and/or 819 - 824 responses and accessing DDBCK, **do not** use blocking series 74 unless directed to IRM 21.5.4.5.5, Math Error Unsubstantiated Protest Processing.

CC DDBCK has a new field titled "RefCR (L15)", for credits shown on line 15 of Form 1040-X. ACTC and AOTC should be entered in that field.

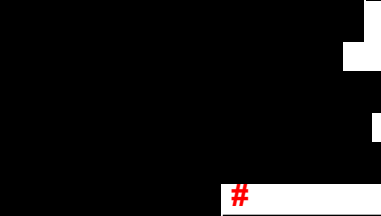

When using CC DDBCK, input one of the following in the "Category Code" field:

- EICC - EITC increases
- EICN - EITC decreases or when EITC is not involved

**Note:** Once you input CC DDBCK per chart below, the case **MUST** be adjusted and sent to Exam as soon as possible based on CC DDBCK response. Do not leave your case in Active Status.

RI is	and	Action: unable to access DDBCK	Action: able to access DDBCK
Blank or 00	Recertification is no longer required	Verify eligibility is met and allow the credit(s). Do not use BS 74.	Verify eligibility is met and allow the credit(s). Do not use BS 74.
1	Recertification is required	Total credit is: 	<ul style="list-style-type: none"> <li>• Input the data into CC DDBCK</li> <li>• On DDBCK's Return Summary Screen, overlay "YYYYMMDD", under "Claim Rcvd Dates", with the received date of the Form 8862 or Form 1040-X.</li> <li>• <b>See IRM 21.6.1.7.2 (9), Command Code DDBCK, for the correct actions</b></li> </ul>

9	Recertification is required RI9 indicates the taxpayer's credit was adjusted due to an adjustment to income	<p>Total credit is:</p> <p># [REDACTED]</p> <p># [REDACTED]</p>	<ul style="list-style-type: none"> <li>• Input the data into CC DDBCK</li> <li>• On DDBCK's Return Summary Screen, overlay "YYYYMMDD", under "Claim Rcvd Dates", with the received date of the Form 8862 or Form 1040-X.</li> <li>• <b>See IRM 21.6.1.7.2 (9), Command Code DDBCK, for the correct actions</b></li> </ul>
2	<p>The tax year is less than the EL-TXPD</p> <p>Taxpayer is under a 2-year ban and is not entitled to the credit</p>	<p>• Filed within 60 days of the math error notice - follow procedures in IRM 21.5.4.5.5, Math Error Unsubstantiated Protest Processing.</p> <p>• Filed after 60 days of the math error notice, or this is the first time the taxpayer is claiming the credit for the year - deny the credit and send Letter 474C using the correct paragraph indicating the reason for the ban.</p>	<ul style="list-style-type: none"> <li>• Input the data into CC DDBCK</li> <li>• On DDBCK's Return Summary Screen, overlay "YYYYMMDD", under "Claim Rcvd Dates", with the received date of the Form 8862 or Form 1040-X.</li> <li>• <b>See IRM 21.6.1.7.2 (9), Command Code DDBCK, for the correct actions</b></li> </ul> <p><b>Note:</b> If the DDBCK response is "RECERT IND Present - Follow IRM", follow procedures to the left for employees unable to access DDBCK.</p>
2	<p>The tax year is greater than or equal to the EL-TXPD</p> <p>Recertification is required</p>	<p>Total credit is:</p> <p># [REDACTED]</p>	<ul style="list-style-type: none"> <li>• Input the data into CC DDBCK</li> <li>• On DDBCK's Return Summary Screen, overlay "YYYYMMDD", under "Claim Rcvd Dates", with the received date of the Form 8862 or Form 1040-X.</li> </ul>

			<ul style="list-style-type: none"> <li>• <b>See IRM 21.6.1.7.2 (9), Command Code DDBCK, for the correct actions</b></li> </ul>
3	<p>The tax year is less than the EL-TXPD</p> <p>The taxpayer recertified for the credit after the disallowance and is still under a ban for the banned years.</p>	<p>• Filed within 60 days of the math error notice - follow procedures in IRM 21.5.4.5.5, Math Error Unsubstantiated Protest Processing.</p> <p>• Filed after 60 days of the math error notice, or this is the first time the taxpayer is claiming the credit for the year - deny the credit and send Letter 474C using the correct paragraph indicating the reason for the ban.</p>	<ul style="list-style-type: none"> <li>• Input the data into CC DDBCK</li> <li>• On DDBCK's Return Summary Screen, overlay "YYYYMMDD", under "Claim Rcvd Dates", with the received date of the Form 8862 or Form 1040-X.</li> <li>• <b>See IRM 21.6.1.7.2 (9), Command Code DDBCK, for the correct actions</b></li> </ul>
3	<p>The tax year is greater than or equal to the EL-TXPD</p> <p>Recertification is not required</p>	<p>Total credit is:</p> <p></p>	<ul style="list-style-type: none"> <li>• Input the data into CC DDBCK</li> <li>• On DDBCK's Return Summary Screen, overlay "YYYYMMDD", under "Claim Rcvd Dates", with the received date of the Form 8862 or Form 1040-X.</li> <li>• <b>See IRM 21.6.1.7.2 (9), Command Code DDBCK, for the correct actions</b></li> </ul>
4	<p>The tax year is less than the EL-TXPD</p> <p>The taxpayer is under a 10-year ban and is not entitled to the credit.</p>	<p>• Filed within 60 days of the math error notice - follow procedures in IRM 21.5.4.5.5, Math Error Unsubstantiated Protest Processing.</p> <p>• Filed after 60 days of the math error notice, or this is the first time the taxpayer is</p>	<ul style="list-style-type: none"> <li>• Input the data into CC DDBCK</li> <li>• On DDBCK's Return Summary Screen, overlay "YYYYMMDD", under "Claim Rcvd Dates", with the received date of the Form 8862 or Form 1040-X.</li> </ul>

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