

IRM PROCEDURAL UPDATE

DATE: 04/08/2024

NUMBER: wi-03-0424-0493

SUBJECT: Processing and Corresponding

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

CHANGE(s):

IRM 3.11.6.11.1(3) Letter 178C Correspondence Table of Issues - Revised for fill-in for clarity.

(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 [insert Form or Schedule number, Title] 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 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	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.
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

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		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 SE tax they have combined their SE tax onto one Schedule SE	<p>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.</p> <p>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</p>

		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] #	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 # [REDACTED] # [REDACTED]	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 # [REDACTED] # [REDACTED]	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

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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 3.11.6.14.2.4.1, 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.

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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 Custodial Parent, is missing	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 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 incomplete	Can't be perfected or "dummied" by using AMS worksheets	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, to support the changes you've made was missing. Please submit another Form 1040-X with a completed Schedule 8812.
Form 8396, Mortgage Interest Credit, is missing	The amount claimed # [REDACTED] # [REDACTED]	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,	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

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isn't attached		Electric Vehicle Credit, to support your claim was missing. Please submit another Form 1040-X with a completed Form 8834.
Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit, is missing and Form 3800, General Business Credit, isn't attached	The amount claimed # [REDACTED] # [REDACTED]	We're unable to correct your account with the information you provided on your amended return. Form 8835, Renewable Electricity, Refined Coal, and Indian Coal 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) is 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 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.	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 8864, Biodiesel and Renewable Diesel 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 and Renewable Diesel 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 # [REDACTED] # [REDACTED]	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 8907, Nonconventional Source Fuel 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 8907, Nonconventional Source Fuel Credit, to support the changes you've made was missing. Please submit another Form 1040-X along with a completed Form 8907.
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

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		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 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] #	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] #	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.
Form 1040-X Column A does match the information on 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, 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 3.11.6.10.3, 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	<ol style="list-style-type: none"> 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 is being credit 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 3.11.6.11.2(3) Letter 324C Correspondence Table of Issues - Revised for fill-in for clarity.

(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 A, Itemized Deductions, is missing	The TP is changing from a standard deduction to itemized deduction or TP	Use the appropriate paragraphs from the Letter 324C.

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	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	
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 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.
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] #	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] #	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 3.11.6.14.2.4.1, Additional Tax on Early Distribution - Form 5329 and Form 1099-R (Line 10).	Use the appropriate paragraphs from the Letter 324C.
Form 5695, Residential	The change isn't the	Use the appropriate paragraphs

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Energy Credits, is missing	result of a ripple effect or # [REDACTED] #	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 incomplete	Can't be perfected or "dummied" by using AMS worksheets	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, Refined Coal, and Indian Coal 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-	The amount claimed isn't the result of a ripple effect	Use the appropriate paragraphs from the Letter 324C.

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X) is attached		
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	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	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 and Renewable Diesel 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 8907, Nonconventional Source Fuel Credit, is missing and Form 3800, General Business Credit, isn't attached	Any amount claimed	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	Any amount claimed	Use the appropriate paragraphs

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Fees Deduction, is missing		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.
Form 1040-X Column A does match the information on IDRS	The return can't be perfected and there's not an amended Form 1040 attached	Use the appropriate paragraphs from the Letter 324C.
Any Form or Schedule (not previously listed) is missing to support the change	The refund # [REDACTED] # for net balance due. See IRM 3.11.6.10.3, Corresponding on Net Balance Due Returns (Letter 324C).	Use the appropriate paragraphs from the Letter 324C.
Notice 2014-7 exclusion	The required information	1. First fill-in: Please

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is claimed	is missing	<p>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 is being credit claimed, and all payments being excluded were from a qualified state Medicaid waiver program.</p> <p>2. Second fill-in: Handwritten notes and letters won't be considered.</p>
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IRM 3.11.6.14.1.11 Refund of State Taxes Paid - Tax Year 2022 Only - The entire subsection has been revised to consolidate instructions.

(1) Taxpayers residing in certain states are not required to report their state refunds as taxable income. Payments from the following states in 2022 fall in this category and are excluded from income for federal tax purposes unless the recipient received a tax benefit in the year the taxes were deducted.

Caution: The taxpayer that received the payment may have moved, so the address on the amended return might not reflect the state that issued the payment.

- Georgia
- Massachusetts
- South Carolina
- Virginia

(2) If the payment is a refund of state taxes paid and either the recipient claimed the standard deduction or itemized their deductions but didn't receive a tax benefit (for example, because the \$10,000 tax deduction limit applied) the payment isn't included in income for federal tax purposes.

IRM 3.11.6.14.1.1.12 General Welfare and Disaster Relief Payments - Tax Year 2022 Only - The entire subsection has been revised to consolidate instructions.

(1) Taxpayers from certain states listed in the State Payments table on irs.gov are not required to report their payments received for the promotion of the general welfare or as a disaster relief payment. Some taxpayers may have reported these payments as taxable income and are now filing an amended return to remove the nontaxable portion of the payment. Review the state’s website by using the link found in the State Payments table on irs.gov to determine the nontaxable amount and follow the table below.

Caution: The taxpayer that received the payment may have moved, so the address on the amended return might not reflect the state that issued the payment.

If ...	And ...	Then ...
The taxpayer is removing the state payment	The amount being removed exceeds the nontaxable amount	Recompute the change to based on the appropriate nontaxable amount and follow IRM 3.11.6.16.5, Inputting a Corrected Adjustment.
The taxpayer is removing the state payment	The amount being removed is the nontaxable amount	Continue processing.

(2) Some taxpayers that received a general welfare or disaster relief payment received an AUR soft notice, CP 2057, Check Your Records to Confirm the Income You Received. The soft notice instructed the taxpayer to file an amended return. If a taxpayer files an amended return in response to the soft notice to add the state payment, review the state’s website by using the link found in the State Payments table on irs.gov to determine the nontaxable amount and follow the table below.

If ...	And ...	Then ...
The taxpayer is adding the state payment	Included the nontaxable amount as income	Recompute the change to exclude the nontaxable amount and follow IRM 3.11.6.16.5, Inputting a Corrected Adjustment.
The taxpayer is adding the state payment	Included the taxable amount	Continue processing.
The taxpayer is adding the state payment	Included the nontaxable and taxable amount as income	Recompute the change to exclude the nontaxable amount and follow IRM 3.11.6.16.5, Inputting a Corrected Adjustment.

IRM 3.11.6.14.6.2.1(2) Credit Elect Availability Dates - Updated example. SERP Feedback #18629.

(2) The availability date of an amended return's overpayment is determined by the payment(s) and/or credit(s) of which it is comprised. If your adjustment creates a credit balance comprised of one or more of the following:

- Prepaid credits - Withholding, EIC, ACTC, AOTC, or other refundable credits always post with the return's due date without regard to any extension or when the return was filed.

Example: EIC on a 202312 return will always have April 15, 2024.

Exception: The due date for TY 2020 tax returns has been postponed to May 17, 2021. # [REDACTED]

[REDACTED] #

Exception: According to Notice 2020-23, the due date for TY 2019 tax returns has been postponed to July 15, 2020. # [REDACTED]

[REDACTED] #

Example: # [REDACTED] #

- Payments TC 610, TC 640 and/or TC 670 post with the date they are received. If a payment shows posted within # [REDACTED] # of the return's due date it's considered as available on the return due date.

Example: # [REDACTED] #

IRM 3.11.6.15.5(3) Reason Codes (RC) - Updated table to remove duplicate. SERP Feedback #18628.

(3) The reason code table below, lists the common reason codes used in Submission Processing and the line reference number.

Reason	Adjustment Item
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Code	
001	Change Filing Status to Single.
002	Change Filing Status to Married Filing Jointly.
003	Change Filing Status to Married Filing Separate.
004	Change Filing Status to Head of Household.
005	Change Filing Status to Qualifying Surviving Spouse with dependent Child(ren).
007	<p data-bbox="383 447 1385 483">Income For Wages, Salaries, Tips, Etc.</p> <ul data-bbox="431 520 1101 835" style="list-style-type: none"> <li data-bbox="431 520 841 556">• Bonus (W-2/Wage related) <li data-bbox="431 556 824 592">• Dependent Care Benefits <li data-bbox="431 592 604 627">• Disability <li data-bbox="431 627 1101 663">• Employer Provided Education Asst. (IRC 127) <li data-bbox="431 663 656 699">• Form Wages <li data-bbox="431 699 721 735">• Grant (Form W-2) <li data-bbox="431 735 805 770">• Scholarship (Form W-2) <li data-bbox="431 770 760 806">• Third-Party Sick Pay <li data-bbox="431 806 701 842">• Salary Deferrals
008	<p data-bbox="383 873 1385 909">Interest And/or Dividend Income</p> <ul data-bbox="431 947 1308 1367" style="list-style-type: none"> <li data-bbox="431 947 1075 982">• Form 1099-DIV, Dividends and Distributions <li data-bbox="431 982 915 1018">• Form 1099-INT, Interest Income <li data-bbox="431 1018 1026 1054">• Form 1099-OID, Original Issue Discount <li data-bbox="431 1054 1289 1121">• Form 8815, Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989 <li data-bbox="431 1121 1081 1157">• Schedule B, Interest and Ordinary Dividends <li data-bbox="431 1157 1273 1224">• Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc. <li data-bbox="431 1224 1221 1291">• Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. <li data-bbox="431 1291 1308 1358">• Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc.
012	<p data-bbox="383 1404 1385 1440">Business Income (Or Loss)</p> <ul data-bbox="431 1478 1338 1619" style="list-style-type: none"> <li data-bbox="431 1478 1208 1545">• Form 1099-K, Payment Card and Third Party Network Transactions <li data-bbox="431 1545 899 1581">• Form 6198, At-Risk Limitations <li data-bbox="431 1581 1338 1619">• Schedule C, Profit or Loss From Business (Sole Proprietorship)
013	<p data-bbox="383 1656 1385 1692">Investment Gain (Or Loss)</p> <ul data-bbox="431 1730 1279 1869" style="list-style-type: none"> <li data-bbox="431 1730 623 1766">• Cost Basis <li data-bbox="431 1766 1279 1833">• Form 1099-B, Proceeds From Broker and Barter Exchange Transactions <li data-bbox="431 1833 1234 1869">• Form 1099-S, Proceeds From Real Estate Transactions

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	<ul style="list-style-type: none"> • Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains • Form 4684, Casualties and Thefts • Form 6252, Installment Sale Income • Form 4797, Sales of Business Property • Form 44952, Investment Interest Expense Deduction • Form 8824, Like Kind Exchanges • Sale of Home (non-military) • Schedule D, Capital Gains and Losses • Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc. • Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. • Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc.
016	<p>Pensions and Annuities</p> <ul style="list-style-type: none"> • 401(K) • 403(b) • Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. • Form RRB-1099-R • Form 5329, Additional Taxes on Qualified Plans (including IRAs) and other Tax-Favored Accounts • Form 8606, Nondeductible IRAs • IRA Distribution
018	<p>Schedule E Income (Or Loss)</p> <ul style="list-style-type: none"> • Farm Rental • Form 1099-MISC, Miscellaneous Information • Form 4835, Farm Rental Income and Expenses • Form 4952, Investment Interest Expense Deduction • Form 6198, At-Risk Limitations • Form 1099-K, Payment Card and Third Party Network Transactions
019	<p>Schedule F, Profit or Loss From Farming</p>
020	<p>Unemployment Compensation</p> <ul style="list-style-type: none"> • Form 1099-G, Certain Government Payments • Unemployment Compensation Exclusion (UCE)
021	<p>Other Income</p> <ul style="list-style-type: none"> • 2014-7 Income exclusion for qualified Medicaid waiver payments or difficulty of care payments

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	<ul style="list-style-type: none"> • Alaska Permanent Fund • Alimony Received • Awards • Employee Stock Ownership Plan (ESOP) • Form 1099-A, Acquisition or Abandonment of Secured Property • Form 1099-C, Cancellation of Debt • Form 1099-G, Certain Government Payments • Form 1099-MISC, Miscellaneous Information • Form 1099-NEC, Nonemployee Compensation • Form 8814, Parent's Election to Report Child's Interest and Dividends • Form W-2G, Certain Gambling Winnings • Gifts • Jury Duty Pay • Medical and Life Insurance Reimbursements • Prizes • Self-Employment Income (not reported on Schedule C, Schedule E or Schedule F) • State and Local Tax Refund • Taxable Coverdell Education Savings Account (ESA) • Taxable Scholarship / Grants (not reported on Form W-2) • Third-Party Sick Pay
025	<p>Amount Claimed As Payment Made To A Qualified Retirement Plan</p> <ul style="list-style-type: none"> • KEOGH • KPERS • SARSEP • SEP • SIMPLE
027	Additional tax on Early Withdrawal of Savings
029	<p>Taxable Social Security Benefits</p> <ul style="list-style-type: none"> • Form RRB-1099-R • Form SSA-1099 • Form SSA-1099-SM • SSA income for prior years
030	<p>Adjustments to Income</p> <ul style="list-style-type: none"> • Alimony Paid (without recipient's SSN) • Educator Expenses • Form 1098-E, Student Loan Interest Statement • Form 2106, Employee Business Expenses • Form 3903, Moving Expenses • Form 8917, Tuition and Fees Deduction • Military Family Relief Act

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	<ul style="list-style-type: none"> • SE Tax (Deductible portion) • SE Health Insurance Deduction • Write-ins on Adjustments to Income <ul style="list-style-type: none"> - Attorney fees - Awards - Contributions by Chaplains - Contributions to Nonprofit Pension Plans - Expenses/Rental Personal Property - Jury Pay - Reforestation
033	<p>Additional Taxes From Form 4970, 4972 Or 8814</p> <ul style="list-style-type: none"> • Form 4970, Tax on Accumulation Distribution of Trusts • Form 4972, Tax on Lump-Sum Distributions • Form 8814, Parent's Election to Report Child's Interest and Dividends • Section 72(m)(5) Penalty
035	<p>Education Credits</p> <ul style="list-style-type: none"> • Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)
036	<p>Tax Credits</p> <ul style="list-style-type: none"> • Non-refundable Child Tax Credit (CTC) • Form 2441, Child and Dependent Care Expenses • Form 3468, Investment Credit • Form 3800 General Business Credit • Form 5695, Residential Energy Credit • Form 5884, Work Opportunity Credit • Form 6478, Biofuel Producer Credit • Form 6765, Credit for Increasing Research Activities • Form 8396, Mortgage Interest Credit • Form 8586, Low Income Housing Credit • Form 8820, Orphan Drug Credit • Form 8826, Disabled Access Credit • Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit • Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit • Form 8864, Biodiesel and Renewable Diesels Fuels Credit • Form 8874, New Markets Credit • Form 8880, Credit for Qualified Retirement Savings Contributions • Form 8881, Credit for Small Employer Pension Plan Startup Costs and Auto-Enrollment • Form 8882, Credit for Employer Provided Childcare Facilities and Services

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	<ul style="list-style-type: none"> • Form 8896, Low Sulfur Diesel Fuel Production Credit • Form 8900, Qualified Railroad Track Maintenance Credit • Form 8907, Non-conventional Source Fuel Credit • Form 8910, Alternative Motor Vehicle Credit • Form 8911, Alternative Fuel Vehicle Refueling Property Credit • Form 8936, Qualified Plug-In Electric Drive Motor Vehicle Credit • Schedule 8812, Credits for Qualifying Children and Other Dependents
043	Schedule D, Capital Gains and Losses, tax computation
044	Self-Employment Tax (Schedule SE, Self-Employment Tax)
045	Alternative Minimum Tax (Form 6251, Alternative Minimum Tax - Individuals)
046	Schedule J, Income Averaging For Farmers and Fishermen
048	<p>Form 5329, Additional Tax on Early Distributions or Certain Distributions from Education Accounts</p> <ul style="list-style-type: none"> • Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
049	<p>Total tax</p> <ul style="list-style-type: none"> • Other substantiated taxes on Form 1040-X • Uncollected SS Tax / Medicare Tax (UT)
051	Total Federal Income Tax Withheld
053	Earned Income Tax Credit (Allowance/Increase/Decrease)
054	CP 09 or CP 27 Earned Income Credit Disallowed
055	Excess Social Security Tax Or RRTA Tax Withheld
057	<p>Regulated Investment Company Credit</p> <ul style="list-style-type: none"> • Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
061	<p>Payments</p> <ul style="list-style-type: none"> • Additional Child Tax Credit (ACTC) • Refundable Child Tax Credit (RCTC) - Tax Year 2021 only • Form 4136, Credit for Federal Tax Paid on Fuels • Form 7202, Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals • Schedule 8812, Credits for Qualifying Children and Other Dependents • Schedule 8812, Additional Child Tax Credit (TY 2020 and prior)
065	Penalty Charge

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	<ul style="list-style-type: none"> Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts
076	Schedule A, Itemized Deductions
092	Standard Deduction
096	Tax Relief Credit <ul style="list-style-type: none"> Recovery Rebate Credit (RRC)
099	Miscellaneous Account Information <ul style="list-style-type: none"> Any reason not listed Unexplained Form 1099 income When instructed by a specific IRM
106	Refundable Education Credit <ul style="list-style-type: none"> Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)
173	Credit for Other Dependents
221	Advance CTC Repayment computer. Valid for tax period 202112 – 202211 adjustments input with IRN 818 to MFT 30.

IRM 3.11.6.16.1(4) Processing Statute Cases - Revised fill-in for consistency.

(4) Follow the procedures below to determine if the case requires correspondence.

If ...	And ...	Then ...
There's a total tax decrease or refundable credit increase resulting in a refund that was received (or postmarked) before the RSED	The claim is incomplete and additional information is required to process the case	<p>Suspend the case for 45 days and request the missing information using Letter 324C. Use the fill-in(s) provided in the specific instructions. If a specific fill-in(s) are not provided, use: Please complete Form or Schedule XX to support the changes you have made.</p> <p>Be sure to include the following fill-in: Please send us the requested information within 30 days from the date of this letter (60 days if mailing from an overseas). If we don't hear from you, we won't be able to allow</p>

		your claim if the statute of limitations has expired.
The RSED is expired on a full paid module and the return wasn't timely filed	There are no payments, credits, or offsets within the last two years on the module and no other route-out criteria exist	Disallow the claim and send Letter 105C per IRM 3.11.6.10.5, Correspondence for Disallowing a Claim (Letter 105C and Letter 106C).