



EFFECTIVE DATE

(10-01-2024)

PURPOSE

- (1) This transmits revised IRM 21.5.4, Account Resolution - General Math Error Procedures.

MATERIAL CHANGES

- (1) IRM 21.5.4.1.5 Updated IAT tool from xClaim to xMend.
- (2) IRM 21.5.4.1.6 Clarified that the list of acronyms are in this IRM.
- (3) IRM 21.5.4.3 Moved IRM 21.5.4.2 General Math Error Procedures Overview down to IRM 21.5.4.3 which renumbered remaining IRM references.
- (4) IRM 21.5.4.3.1 Added BMF command codes for researching.
- (5) IRM 21.5.4.3.2 Added to request the original return from files on Form 2275 if needed.
- (6) IRM 21.5.4.4.1 Added source and reason codes are not used BMF adjustments and added BMF letter 3024.
- (7) IRM 21.5.4.4.3 Added letter 3024C to be sent for BMF accounts.
- (8) IRM 21.5.4.4.4 Updated IAT tool from xClaim to xMend.
- (9) IRM 21.5.4.4.5 Clarified unsubstantiated math error protest procedures.
- (10) IRM 21.5.4.4.6 Added source and reason codes are not used for BMF adjustments.
- (11) IRM 21.5.4.5.1 Updated procedure to document account when a math error is identified. IPU 24U0552 issued 04-23-2024.
- (12) IRM 21.5.4.5.3 Clarified the number of adjustments needed when -G freeze falls off. IPU 24U0314 issued 03-01-2024.
- (13) IRM 21.5.4.5.4 Clarified procedures for CAT-A referral. IPU 24U0552 issued 04-23-2024.
- (14) IRM 21.5.4.5.5 Clarified protests received after the 60 day period and changed CRNs to refundable credits. IPU 24U0314 issued 03-01-2024.
- (15) IRM 21.5.4-1 Added source and reason codes are not used for BMF adjustments.
- (16) Various editorial changes, such as correcting links, typographical errors, etc., throughout the IRM.

EFFECT ON OTHER DOCUMENTS

IRM 21.5.4, General Math Error Procedures, dated August 5, 2022 (effective October 3, 2022) is superseded. This also incorporates Interim Procedural Updates (IPUs), IPU 24U0314 (effective 03-01-2024) and IPU 24U0552 (effective 04-23-2024).

AUDIENCE

Employees in Taxpayer Services, Large and Mid-Size Business, Small Business/Self-Employed and Taxpayer Advocate Service.

LuCinda Comegys
Director, Accounts Management
Taxpayer Services

21.5.4

General Math Error Procedures

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21.5.4.1
(10-01-2021)
Program Scope and Objectives

- (1) **Purpose:** This IRM covers information on math errors. This section covers guidelines for adjusting math error cases and for initially identifying math errors.
- (2) **Audience:** The primary users of this IRM are all employees in Taxpayer Services, Large Business and International (LB&I), Small Business/Self-Employed, and Taxpayer Advocate Service who identify and adjust math error cases.
- (3) **Policy Owner:** The Director of Accounts Management is the policy owner of this IRM.
- (4) **Program Owner:** Accounts Management (AM) Policy and Procedures Individual Adjustments (PPI) is the program owner.
- (5) **Primary Stakeholders:** The primary stakeholders are organizations with whom Accounts Management collaborates with are:
 - TS Return Integrity & Verification Operations (RIVO)
 - Taxpayer Services (TS) Service Centers, Submission Processing (SP)
 - Small Business/ Self Employed (SB/SE) Service Centers, Compliance
- (6) **Program Goals:** Program goals for this type of work are:
 - Achieve a high customer accuracy rate for phone calls and paper adjustments related to math errors
 - Efficiency in resolving paper adjustment cases related to adjusting math errors using documents and information provided by the taxpayer in a manner that follows IRS policy and procedures while promoting the best interest of the Government
 - Continuous assessment for program vulnerabilities and opportunities for improvement
 - Effective communication with customers

21.5.4.1.1
(10-01-2021)
Background

- (1) Employees in the Accounts Management (AM) organization respond to taxpayer inquiries and phone calls, as well as process inquiries and other internal adjustment requests related to math errors.

21.5.4.1.2
(10-03-2022)
Authority

- (1) Authority for these procedures is found in the following sections of the Internal Revenue Code (IRC) and their corresponding Treasury regulations.
 - IRC 6201(a)
 - IRC 6213(b)
 - IRC 6213(g)(2)
 - IRC 6402(a)
 - IRC 6511
 - Protecting Americans from Tax Hikes Act (PATH Act) enacted December 18, 2015
 - The Disaster Tax Relief and Airport and Airway Extension Act of 2017, enacted on September 29, 2017
 - The Tax Cuts and Jobs Act (TCJA) enacted on December 22, 2017
 - The Bipartisan Budget Act of 2018 enacted on February 9, 2018
 - The Coronavirus Aid, Relief, and Economic Security (CARES) Act enacted on March 27, 2020

- The Consolidated Appropriations Act, 2021, enacted on December 27, 2020
- The American Rescue Plan Act of 2021 enacted on March 11, 2021

21.5.4.1.3
(10-11-2017)
Responsibilities

- (1) The Director of Accounts Management is responsible for monitoring operational performance for all the Accounts Management campuses.
- (2) The Operations Manager is responsible for monitoring operational performance.
- (3) The Team Managers and Leads are responsible for ensuring employees have the tools to perform their duties.
- (4) Employees are responsible for following the instructions contained in this IRM and maintaining updated IRM procedures.

21.5.4.1.4
(10-01-2020)
Program Management and Review

- (1) **Program Reports:** The program reports provided in this IRM are for identification purposes for the Accounts Management Contact Representatives (CRs) and Tax Examiners. For reports concerning quality, inventory, and aged listings, refer to IRM 1.4.16, Accounts Management Guide for Managers. The overage report can be viewed by accessing Control Data Analysis, Project PCD, and are on the Control-D/Web Access server, which has a login program control.
- (2) **Program Effectiveness:** Program effectiveness is determined by Accounts Management’s employees successfully using IRM guidance to perform necessary account actions and duties. The following are used to ensure program effectiveness:
 - National Quality Review System (NQRS)
 - Centralized Evaluative Review (CER)
 - Managerial Reviews
- (3) **Annual Review:** Review the processes included in this manual annually to ensure accuracy and promote consistent tax administration. This may be included under responsibilities for a manager.

21.5.4.1.5
(10-01-2024)
Program Controls

- (1) Federal Managers Financial Integrity Act (FMFIA) of 1982 requires federal agency executives periodically review and annually report on the agency’s internal control systems.
- (2) The Government Accountability Office (GAO) sets forth the standards for an effective Internal Control in the Federal Government.
- (3) Systemic controls are embedded in the xMend Integrated Automation Technologies (IAT) tool and the Integrated Data Retrieval System (IDRS).

21.5.4.1.6
(10-01-2024)
Acronyms

- (1) For a comprehensive listing of acronyms, refer to the *Acronym Database*. The acronyms below are some of the acronyms found in this IRM.

Acronym	Definition
ACS	Automated Collection System

Acronym	Definition
ACTC	Additional Child Tax Credit
AM	Accounts Management
AMS	Account Management Services
AOTC	American Opportunity Credit
ASED	Assessment Statute Expiration Date
BMF	Business Master File
BOD	Business Operating Division
BS	Blocking Series
CC	Command Code
CII	Correspondence Imaging Inventory
CP	Computer Paragraph
CTC	Child Tax Credit
EIN	Employer Identification Number
EIP	Economic Impact Payment
EITC	Earned Income Tax Credit
ES	Estimated Tax
FA	Field Assistance
FATCA	Foreign Account Tax Compliance Act
FS	Filing Status
HC	Hold Code
IAT	Integrated Automated Technologies
IDRS	Integrated Data Retrieval System
IMF	Individual Master File
IRA	Individual Retirement Account
IRC	Internal Revenue Code
IRM	Internal Revenue Manual
MEF	Modernized Electronic Filing
MF	Master File
MFT	Master File Tax
ODC	Credit for Other Dependents

Acronym	Definition
PDC	Posting Delay Code
PC	Priority Code
PII	Personally Identifiable Information
RC	Reason Code
RICS	Return Integrity and Compliance Service
RIVO	Return Integrity and Verification Operations
RRC	Recovery Rebate Credit
RSED	Refund Statute Expiration Date
SC	Source Code
SERP	Servicewide Electronic Research Program
SSA	Social Security Administration
TAS	Taxpayer Advocate Service
TC	Transaction Code
TCJA	Tax Cuts and Jobs Act
TE	Tax Examiner
TIN	Taxpayer Identification Number
TS	Taxpayer Services

21.5.4.1.7
(10-03-2022)

Related Resources

- (1) Refer to IRM 1.4.16.1.6, Related Resources, for information on related resources that impact internal controls.
- (2) The Taxpayer Bill of Rights (TBOR) lists rights that already existed in the tax code, putting them in simple language and grouping them into 10 fundamental rights. Employees are responsible for being familiar with and acting in accord with taxpayer rights. See IRC 7803(a)(3), Execution of Duties in Accord with Taxpayer Rights. For additional information about the TBOR, see *Taxpayer Bill of Rights*.

21.5.4.2
(10-03-2022)

What Is a Math Error?

- (1) Mathematical or clerical errors involve the following:
 - a. An addition, subtraction, multiplication, or division error shown on any return.
 - b. An incorrect use or selection of information for a filed return from tax tables, schedules, etc., provided by the IRS, if such incorrect use is apparent from the existence of other information on the return.

Example: A married taxpayer files a separate Form 1040 from their spouse under filing status married filing separately, however

when figuring the amount of tax on taxable income enters the amount for taxpayers filing married filing jointly.

- c. An entry on a return inconsistent with an entry on a schedule, form, statement, or list filed with the return.

Example: An amount entered in Column A, Form 1040-X is incorrect and directly results in a larger balance due than the taxpayer indicated.

- d. An omission of information required on the return to substantiate an entry.

Example: A taxpayer claims an education credit but fails to attach Form 8863, Education Credits.

- e. An entry on a return of a deduction and or credit in an amount which exceeds a statutory limit, imposed by IRC 26 subtitles A or B, or chapters 41, 42, 43, or 44 of the IRC, if such a limit is a monetary figure, a percentage, a ratio, or a fraction, and if the items entered into the application of this limit appear on the return.

Example: A taxpayer claims an Individual Retirement Account (IRA) deduction even though the modified adjusted gross income exceeds the statutory limit allowable for claiming an IRA deduction.

- f. Missing or incorrect TINs for the primary and/ or secondary taxpayers, dependents or any other individuals named in claiming any of the following tax benefits: Child Tax Credit (CTC), Additional Child Tax Credit (ACTC), Credit for Other Dependents (ODC), American Opportunity Credit (AOTC), Lifetime Learning Credit, Earned Income Tax Credit (EITC), personal/dependent exemption deduction, and Recovery Rebate Credit (RRC).

Note: For tax years 2018-2025, the personal exemption deduction is suspended. See IRC 6213(g)(2)(F), (H), (I), (J).

Note: For the purpose of determining whether there is a math error, a taxpayer is treated as having omitted a TIN, if the information provided by the taxpayer on the return for an individual whose TIN was provided differs from the information provided by the TIN issuer (i.e., Social Security Administration or, in some cases the IRS).

- g. A claim on a return for the Child and Dependent Care Credit (CDCC), that contains a missing or incorrect TIN for the qualifying person (in Part II of Form 2441), or where the TIN provided for the care provider (in Part I of Form 2441) is obviously invalid, i.e., contains a string of repeating digits or all zeros.

- h. A return claiming AOTC, CTC/ACTC, and/or EITC, if the credit is claimed in a previous year was disallowed through deficiency procedures and Form 8862, Information To Claim Certain Refundable Credits After Disallowance, was not filed with the return. Refer to IRM 21.6.3.5.1, Credit Recertification Math Errors, for more information.

Exception: Form 8862 is not required if the EITC is claimed without a qualifying child, and the only reason the EITC was disallowed in the earlier year was that a child claimed as a qualifying child was determined not to be a taxpayer's qualifying child.

- i. An entry claiming EITC, based on self-employment income on which self-employment tax has not been paid. Refer to IRM 21.6.3.4.2.7.7, EITC and Self Employment Tax.
- j. A return claiming EITC and the primary and secondary taxpayers do not meet the age requirements when there is no qualifying child.
- k. The inclusion of a required TIN if it belongs to an individual whose age affects the CDCC, CTC, ACTC, ODC or EITC, and when the taxpayer's credit computation indicates an age different from the individual's age based on the TIN. See IRC 6213(g)(2)(L).

Example: A taxpayer claims the Child Tax Credit for a dependent who turned age 17 before the end of the tax year (other than 2021). Or another example: A taxpayer (with the taxpayer's spouse, if married and filing a joint return) who has no qualifying child claims EITC, and the taxpayer fails (or, if married and filing a joint return, both the taxpayer and the spouse fail) to satisfy the age requirements of IRC 32(c)(1)(ii)(II).

Note: Regarding EITC and the Child Tax Credit, the taxpayer shall be treated as having omitted a TIN if information provided on the return reflects an individual's age different than the age based on information provided by the TIN issuer (Social Security Administration or, in some cases, the IRS).

21.5.4.2.1
(04-18-2022)

What Is Not Considered a Math Error?

- (1) The following are not considered mathematical/clerical errors for purposes of the 60-day abatement request and a math error (- G freeze) should not be set:
 - a. A correction to withholding or estimated tax payments.
 - b. Any tax decrease or increase of credits resulting in a larger refund than the taxpayer expected.

Note: This includes situations where too much tax was assessed or too little credit was allowed due to an IRS processing error. For circumstances where too little tax was assessed or too much credit was allowed as a result of an IRS processing error, see IRM 21.4.5.5, Erroneous Refund Categories and Procedures.

21.5.4.3
(10-01-2024)

General Math Error Procedures Overview

- (1) This section provides guidelines for adjusting math error cases and for initially identifying math errors. It includes the steps for processing math error cases and describes the taxpayer's rights when the IRS processes returns pursuant to math error authority.

Exception: Follow procedures for Foreign Account Tax Compliance Act (FATCA) claims in IRM 21.8.1.12.14, 180 - Day Interest Free Period for Chapter 3 and Chapter 4 Withholding, or IRM 21.8.2.12.2, Form 1042, when processing responses to Form 1042-S math error codes 430, 432, 433, 435, and 441.

- (2) Refer to IRM 21.6.3, Credits, or IRM 21.6.1, Filing Status and Exemption Adjustments, for responses to math error notices concerning incorrect or invalid taxpayer identification numbers (TINs) listed by the taxpayer for:
 - Personal exemptions for the primary or secondary taxpayer
 - Dependents

- Child and Dependent Care Credit
- Earned Income Tax Credit (EITC)
- Child Tax Credit/Credit for Other Dependents
- Additional Child Tax Credit
- Lifetime Learning Credit/American Opportunity Credit
- Recovery Rebate Credit

Note: Prior to release of any tax information to a taxpayer or their representative, appropriate Disclosure authentication must be made. Refer to IRM 21.1.3.2.3, Required Taxpayer Authentication, and IRM 10.5.1.6.7.2, Answering Machines and Voice Mail, and IRM 11.3.2.6, Methods for Communication of Confidential Information.

Note: For tax years 2018-2025, the personal exemption deduction for primary and secondary taxpayers and their dependents has been eliminated.

- (3) When adjusting an account due to a math error with a C- freeze in which the original return or amended return includes EITC and/or ACTC, advise the taxpayer that they should not expect their refund to release until March. **Caution them not to expect their refund to arrive in their bank accounts or debit cards until early March or later if there are no other processing issues.** Refer to IRM 21.5.6.4.5.1, C- Freeze - Refund Holds, for more information on the Protecting Americans From Tax Hikes (PATH) Act.
- (4) In math or clerical error cases, the IRS may assess and send a notice of assessment of additional tax and decrease a credit by setting a math error.
- (5) IRC 6213(b)(2)(A) allows the taxpayer 60 days from the date of the math error notice to request abatement of the additional tax specified in the notice. If the request is submitted via U.S. mail, use the postmark date to determine if the response was timely.
- (6) IRC 6213(b)(2)(B) allows the taxpayer a hold on collections during the 60-day time period described above in which collection of the assessment shall not be made, begun, or prosecuted.
- (7) If the taxpayer makes a request for an abatement within 60 days, treat the response as a protest. Refer to IRM 21.5.4.4.4, Math Error Substantiated Protest Processing, or IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing, as appropriate.

Exception: Follow procedures in IRM 5.19.1.5.21.4, ACS and FA Taxpayer Contacts on Private Debt Collection Accounts, if the taxpayer's account reflects an IRS contracted Private Collection Agency (PCA) has been assigned to their account.

- (8) If the math error adjustment creates an outstanding liability which subjects that debt to a collection process and no request for abatement was made within the 60 days, the taxpayer may still contest that liability under the collection due process procedures. Refer to IRM 21.5.3.4, General Claims Procedures.
- (9) Refer taxpayers to the Taxpayer Advocate Service (TAS) when the contact meets TAS criteria as shown in IRM 13.1.7, Taxpayer Advocate Service (TAS) Case Criteria, and you can't resolve the taxpayer's issue the same day. The definition of "same day" is within 24 hours. If you can resolve the issue within

24 hours or take steps within 24 hours to resolve the issue, do not refer the case to TAS unless it meets criteria and the taxpayer requests TAS assistance. Refer to IRM 13.1.7.4, Exceptions to Taxpayer Advocate Service Criteria.

21.5.4.3.1
(10-01-2024)
**Math Error Procedures
Research**

- (1) The following sections provide research and general procedures for math errors. For more specific processing procedures, refer to IRM 21.5.4.4, Math Error Procedures Processing.
- (2) Research IDRS to identify math error codes input on a taxpayer's account during original return processing. There are several IDRS Command Codes that display math error notice codes: CCs RTVUE, BRTVU, TXMOD, TRDBV/BRTVU and IMFOLR/BMFOLR. For a description of IMF/BMF math error notice codes refer to *Document 6209*, Notices and Notice Codes.
 - a. CC RTVUE/BRTVU is used most often to analyze, respond to, and resolve math errors. This CC displays up to five math error notice codes. CC RTVUE/BRTVU also shows the taxpayer's figures as they were originally reported and the figures as corrected by the computer. If the taxpayer has their return, employees can go over line-by-line entries, if necessary.
 - b. CC TXMODA displays the primary math error notice code in the Posted Return Information Section next to the literal "MTH-ERR". If multiple math errors are present, the literal "MULT MATH ERRORS" does appear after the primary math error notice code.
 - c. CC IMFOLR displays up to five math error codes. CC IMFOLR places dashes between the math error codes making the three-digit code easier to read.
 - d. CC TRDBV displays math error codes under the "FORM-TYPE" screen "CODES". The "CODES" screen contains a multitude of codes used in processing the return. Under code type, look for **NOTICE CODE** to identify math error notice codes.

Note: Refer to *IDRS Command Codes Job Aid* for a detailed description of each command code above.

21.5.4.3.2
(10-01-2024)
**Math Error Response
Review**

- (1) When a taxpayer requests an abatement with or without substantiation within 60 days, the IRS must abate the assessment. For abatement requests without substantiation, after abating the assessment treat the response as a protest and refer the case to Exam Classification. Exam Classification makes a determination, and if the taxpayer disagrees, the taxpayer has the opportunity to appeal the determination prior to the issuance of a notice of deficiency. If a notice of deficiency is issued, the taxpayer has the opportunity to file a petition with the United States Tax Court.
- (2) An abatement request may be written or oral.
- (3) Do not recompute Estimated Tax (ES) penalties because the ES penalty computation is based on the original tax shown on the present or preceding year tax return.

Exception: Estimated Tax (ES) penalties must be recalculated if this is a superseding return, see IRM 21.6.7.4.10, Superseding Returns, for more information.

- (4) Taxpayers may file amended returns and not address the math error issue:

If	Then
The taxpayer files an amended return and does not specifically address the math error issues	Adjust the account per the amended return without regard to the math error.
It appears the taxpayer did not receive the math error notice	<ol style="list-style-type: none"> 1. Do not consider the amended return a reply to the math error case. 2. Keep the math error condition in effect for the full-time period so taxpayer can exercise abatement rights.

Example: The amended return would not be considered a reply to a math error notice, if the date of the notice is later than the date the taxpayer signed the amended return.

- (5) Determine whether the original return is required. When requesting the original return from files in response to a math error protest, include the following remarks, "Request for Math Error Protest Case" on Form 2275.
- (6) Whenever a math error is identified and there are 90 or less days left to the assessment statute expiration date (ASED), contact the Statute function.

21.5.4.3.3
(10-01-2002)
Math Error Response Categories

- (1) If the taxpayer disagrees with the math error notice, determine under which category to process the protest. The two types of math error categories are:
 - Substantiated Protest
 - Unsubstantiated Protest
- (2) Substantiated Protest occurs when a taxpayer provides supporting documentation either orally or in writing, which proves the IRS's math error calculation incorrect. Refer to IRM 21.5.4.4.4, Math Error Substantiated Protest Processing.
- (3) Unsubstantiated Protest occurs when a taxpayer fails to provide supporting documentation either orally or in writing to prove the IRS's math error calculation is incorrect. Refer to IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing.

21.5.4.4
(03-18-2021)
Math Error Procedures Processing

- (1) The following sections provide specific processing procedures for math errors. Refer to IRM 21.5.4.3, Math Error Procedures Research, for more general research procedures.

Reminder: When either speaking or corresponding with the taxpayer, avoid using IRS jargon. Use plain language the taxpayer can understand.

21.5.4.4.1
(10-01-2024)
Setting the Initial Math Error Action

- (1) If, while processing an amended/duplicate return or a taxpayer's response to a Letter 12C, Individual Return Incomplete for Processing, (IMF notice) or certain BMF notices, a math error is detected, follow the procedures below to set the initial math error on the module:
 - a. Recompute the tax and/or credits.
 - b. Adjust the tax and/or credits to the corrected amounts.
 - c. Input the adjustment using blocking series (BS) 77/78.

Note: If the original return was filed electronically, use BS 77 with a copy of the CC TRPRT, MeFile, or CC IMFOLR print attached. Do not use BS 78 unless the original return was filed as paper.

- d. Use *source code (SC)* 6, the appropriate *hold code (HC)*, and the *reason code(s) (RC)* that best describe the adjustment for IMF accounts. Source codes and reason codes are not used in BMF adjustments. Refer to IRM 21.6.7-1, Reason Codes.
- e. Send the taxpayer Letter 474C, Math Error Explained (IMF), Letter 3024C, Math Error Explained (BMF), or other letter that better describes the situation giving the taxpayer a detailed explanation of the math error. When an explanation is too lengthy or complicated to explain, include an exhibit illustrating the taxpayer's error.

Example: A copy of the return showing the taxpayer's figures and corrected figures, worksheets, schedules, tax tables, etc.

- f. Identify the math error and document the account in the appropriate system to explain the error(s).

Note: BS 77/78 generates the "G" freeze deferred action for 12 cycles on Master File (MF) and the appeal rights indicator.

21.5.4.4.2
(10-01-2021)
**IRS Identified Math Error
with Examination
Criteria**

- (1) When you identify a math error and examination criteria (see Exhibit 21.5.3-1, Claim Processing with Examination Involvement) are present:
 - a. Set the initial math error condition by inputting an adjustment per IRM 21.5.4.4.1, Setting the Initial Math Error Action.
 - b. Input a second Transaction Code (TC) 290 for zero amount using BS 74 and Posting Delay Code (PDC) 1.

Note: Adjust penalties and interest if needed. Route and send Letter 86C, Referring Taxpayer Inquiry/Forms to Another Office, (if required) per IRM 21.5.3-1, Claim Processing with Examination Involvement.

- (2) When the taxpayer agrees with the math error notice in writing, research Integrated Data Retrieval System (IDRS) and route the correspondence to the Examination Function shown on CC AMDISA for association with the case, refer to IRM 21.5.10-2, AIMS STATUS CODE GUIDE - CAMPUS CASES, for guidelines. For Correspondence Imaging Inventory (CII) cases, refer to IRM 21.5.1.5.2, Cases Currently Assigned in CII.

21.5.4.4.3
(10-01-2024)
**Processing Responses
to Math Error Notices**

- (1) Correction of a math error on an original filed return is not an amended return or claim for which the amended claims date is required. **Do not use an amended claims date when correcting a math error posted with the original return.**
- (2) If written substantiation is necessary to reverse the math error, the taxpayer may be able to fax the information. You must determine if the documentation can be faxed while you are on the telephone. If the taxpayer can fax, provide them with your fax number. Refer to IRM 21.5.2.4.3, Adjustments Requiring An Amended Return or Taxpayer Documentation, for additional information on accepting faxed documentation. If the taxpayer cannot fax immediately, advise them to call back when they are able to fax or, if unable to fax, they may submit the request and supporting documentation to the address on the notice.

If the taxpayer states they misplaced their notice and requests the address to submit documentation to, provide the taxpayer with the mailing address for their processing center. Refer to *Where to File Individual Tax Returns*.

Note: Use Enterprise Electronic Fax (EEFax), when available, in lieu of manual faxing.

Exception: Follow procedures in IRM 21.6.1.6.6.2, ITIN Renewal Math Error Adjustments, when processing responses to an ITIN renewal math error.

- (3) If a taxpayer is responding to a math error and claiming an additional change to the original return, **two separate adjustments are necessary** regardless of whether the 45-day interest free period is met. One adjustment is made **without** the amended claims date (for the math error issue) and one with the amended claims date, if applicable (for the non-math error issue). See IRM 21.5.3.4, General Claims Procedures, or IRM 3.11.6.4.5.3, Amended Claims Date, for more information. **Use a HC 4 on the first adjustment and the appropriate PDC on the second adjustment** to ensure the first adjustment posts first. Refer to IRM 21.5.2.4.17, Posting Delay Code (PDC), for more information.

Note: Ensure the taxpayer receives the necessary information to explain both adjustments since the first adjustment does not have a related notice.

- (4) When a reply is received **after 60 days** (refer to IRM 21.5.4.3, General Math Error Procedures Overview) from the notice date and there is no –G freeze on the module:

Note: For an unsubstantiated response, if the reply is received timely but the –G freeze has fallen off due to a delay in processing the response, two separate adjustments are necessary. First adjustment is resetting the math error. Second adjustment is processing the response. On second adjustment, use a post delay code (PDC) and extend 1 additional cycle. Refer to IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing.

Row Number	If	Then
1	Taxpayer provides substantiation	<p>Follow substantiation procedures IRM 21.5.4.4.4, Math Error Substantiated Protest Processing.</p> <ul style="list-style-type: none"> • If the claim or request for abatement/refund is after the normal refund statute expiration Date (RSED), allow the math error correction if the taxpayer provides written or verbal substantiation and the original return was timely except for the PATH Act limitations. Refer to IRM 21.5.6.4.5.1, C– Freeze – Refund Holds for more information. • If the RSED is expired, the Refund Statute Control Date (RFSCDT) is input with the adjustment. The only exception is if a formal notice of claim disallowance due to an untimely filed original return was previously issued by either certified/registered mail. • If a notice of claim disallowance was previously issued, follow normal claim procedures. For additional information refer to IRM 25.6.1.10.3.1.2, Submission of Additional Information Necessary to Make a Determination on the Claim After the Refund Statute Expiration Date (RSED), and IRM 25.6.1.10.3.1.4, Reconsideration After the RSED Where Notice of Claim Disallowance Not Sent. <p>Note: Contact representatives (CRs) at a remote call site who have IDRS access and can review the account information necessary (Command Code (CC) RTVUE/TRDBV) to correct the math error, must input the math error correction when substantiation is received after the RSED has expired. If the CR does not have access to the account information they follow the referral procedures in IRM 21.5.2.3, Adjustment Guidelines – Research, and route the case to the campus Accounts Management (AM) paper function within your directorate.</p>
2	Taxpayer does not provide substantiation	Follow IRM 21.5.3.4, General Claims Procedures, to reject/disallow the claim.

(5) Resolve math error inquiries received **within the 60-day period** as follows:

Row Number	If	Then
1	Taxpayer calls or is face to face in a TAC questioning the reason for the math error	Research CC RTVUE or CC BRTVU to answer taxpayer's questions.
2	Research does not provide sufficient information to answer taxpayer's inquiry while on a call or face to face in a TAC	<ol style="list-style-type: none"> 1. Contact your designated lead/manager for assistance. 2. If assistance is unavailable or an answer to the taxpayer's issue cannot be found then, complete an In-House e-4442 referral. 3. Advise the taxpayer to allow 30 days for a written response.
3	If the taxpayer does not understand the math error or requests further information	<ol style="list-style-type: none"> 1. Do not treat as an Unsubstantiated Protest. 2. Provide a written explanation to the taxpayer and request any needed information.
4	Taxpayer disagrees with the assessment (verbally or submits correspondence/ original unchanged return)	Treat the response as a protest. Refer to IRM 21.5.4.4.4, Math Error Substantiated Protest Processing, or refer to IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing, as appropriate.
5	Taxpayer received notice and disagrees with the tax decrease/credit increase that resulted in a larger refund than taxpayer expected	<p>Provide a written explanation with schedules and/or forms as needed to the taxpayer and request any needed information to support their dispute.</p> <p>Reminder: Do not generate a -G freeze on these accounts per IRM 21.5.4.2.1, What Is Not Considered a Math Error?.</p>
6	If the taxpayer does not provide the substantiation, or additional information is needed to substantiate the math error	Send the taxpayer Letter 474C, Math Error Explained (IMF), or Letter 3024C, Math Error Explained (BMF), or other letter that better describes the situation, explaining the math error and ask for the needed information.

(6) Take the following actions when the taxpayer agrees with the math error:

Row Number	If	And	Then
1	Agreement is not on an amended return	There is a zero or credit balance	Follow classified waste procedures in IRM 21.5.1.4.10, Classified Waste. Reminder: Review CII to determine if an interim letter was issued. If an interim was sent, a closing letter is required.
2	Agreement is not on an amended return	There is a debit balance	Input TC 290 for .00 with Priority Code (PC) 6 to release the “-G” freeze, if present.
3	Agreement is on an amended return	There is no debit balance	Input TC 290 for .00 to release the “-A” freeze.
4	Agreement is on an amended return	There is a debit balance	<ol style="list-style-type: none"> 1. Input TC 290 for .00 with Source Document and PC 6 to release the “-G” freeze. 2. Input TC 290 for .00, Non-Source Document (NSD) with a PDC for 1 cycle to release the “-A” freeze if no other issue involved.

Note: Refer to IRM 3.12.3.25.2.6, Field T-ALT>, Tax on Alternative Minimum Taxable Income Computer (EC 267), for math error codes 226, 227, and 228 to assist in determining the appropriate method used to calculate AMT.

21.5.4.4.4
(10-01-2024)

**Math Error
Substantiated Protest
Processing**

- (1) A Substantiated Protest occurs when the taxpayer provides supporting information to indicate the math error condition is not correct. For a Substantiated Protest:

Note: For math errors on Business Master File (BMF), a specific notice is sent to the taxpayer based on which form the error was found in (e.g., **not all inclusive**, CP 101 Math Error, Balance Due of \$5 or More on Form 940, CP 102 Math error, Balance Due on Forms 941, 941SS, 943, 944, 944SS, 945, CP 103 Math error on Form CT-1, etc.). Research IDRS (e.g., CC BRTVU) to determine what the specific math error was and to find the specific notice sent, to determine how to correct the math error.

Exception: Follow procedures for FATCA Claims in IRM 21.8.1.12.14, 180 - Day Interest Free Period for Chapter Three and Chapter Four Withholding,

or IRM 21.8.2.12.2, Form 1042, when processing responses to Form 1042-S ME Codes 430, 432, 433, 435, and 441.

Note: Use IAT xMend Tool or another appropriate IAT tool with adjustment capabilities to work substantiated math error claims. Refer to IRM 21.2.2-2, Accounts Management Mandated IAT Tools.

- a. Oral statement adjustments are limited to the amount shown on the original return. Do not reduce tax below the amount reported on the original return or allow credit more than the amount claimed on the original return without a written statement from the taxpayer.

Exception: The table below lists three exceptions to the oral statement adjustment limitation in (a) above.

If	Then
<p>1. There is no change to the income reported on the original return, and</p> <p>2. Math verification was bypassed in original processing. The computer stops verifying the taxpayer's information at the point of error and computes the return based on the new figures. Math verify the return. If the tax per the return is wrong, change the tax to agree with the corrected figure, and</p> <p>Example: The taxpayer does not supply valid TINs for the dependents, math verification stops at the point of error. If the taxpayer provides the correct TINs and the computed tax on the return is wrong due to an addition error on the taxable income, change the tax to agree with the corrected taxable income since tax is a computational item.</p> <p>Note: The same is true for any of the income based credits such as EITC.</p> <p>3. Verify if other math errors would have been issued that affected the amount of total tax, and the correction of these errors would have resulted in a reduction of total tax originally reported.</p>	<p>1. Make an appropriate adjustment to agree with the corrections</p> <p>2. Advise the taxpayer of the adjustment. If the taxpayer is expecting a refund and received only a portion of the refund as a direct deposit, the second refund will direct deposit. Refer to IRM 21.5.6.4.35.4, Refund Holds. For a mailed check advise the refund should be received in 4–6 weeks.</p> <p>Note: Direct deposits are allowed on current and prior tax years. See IRM 21.4.1.5.7, Direct Deposits - General Information, and IRM 21.4.1.5.7.1, Direct Deposit of Refunds, for additional guidance.</p>

If	Then
<ol style="list-style-type: none"> 1. There is no change to the income reported on the original return, and 2. Math verification of the return indicates that an incorrect amount of tax from the tax tables was claimed on the return. 	<ol style="list-style-type: none"> 1. Make an appropriate adjustment to the tax to agree with the corrections. 2. Advise the taxpayer of the adjustment. If the taxpayer is expecting a refund and received only a portion of the refund as a direct deposit, the second refund will direct deposit. Refer to IRM 21.5.6.4.35.4, Refund Holds. For a mailed check advise the refund should be received in 4–6 weeks. Note: Direct deposits are allowed on current and prior tax years. See IRM 21.4.1.5.7, Direct Deposits - General Information, for additional guidance.
<ol style="list-style-type: none"> 1. There is no change to the income reported on the original return, and 2. Math verification of the return indicates that an incorrect amount of credit was claimed for Recovery Rebate Credit, (RRC) on the tax return. This includes if no amount was claimed at all. 	<ol style="list-style-type: none"> 1. Make an appropriate adjustment to the credit to agree with the corrections. 2. Advise the taxpayer of the adjustment. If the taxpayer is expecting a refund and received only a portion of the refund as a direct deposit, the second refund will direct deposit. Refer to IRM 21.5.6.4.35.4, Refund Holds. For a mailed check advise the refund should be received in 4–6 weeks. Note: Direct deposits are allowed on current and prior tax years. See IRM 21.4.1.5.7, Direct Deposits - General Information, for additional guidance. 3. Refer to IRM 21.6.3.4.2.14.1, Recovery Rebate credit - Adjusting the Credit, for more information.

- b. Do not ask the taxpayer to provide written documentation except for: missing tax forms or schedules, age verification for Child Tax Credit and/or EITC. (See IRM 21.6.3.4, Credits Procedures, or when the taxpayer is responding to a denial of exemption, Child and Dependent Care Credit, Child Tax Credit, and EITC due to a discrepancy with the date of death posted on CC INOLES.) Refer to IRM 21.5.2.4.3 (5), Adjustments Requiring An Amended Return or Taxpayer Documentation, for information on requesting documentation by fax.
- c. Validate the substantiation by verifying account information needed to allow adjustment. This may include reviewing several command codes such as CC INOLES for Taxpayer Identification Number (TIN) verification or CC RTVUE/IMFOL or CC BRTVU/BMFOL to determine if the adjustment is appropriate.

Example: If the dependent's TIN was invalid and Child Tax Credit was disallowed, after verifying the validity of the TIN, check the Date of Birth to ensure the child qualifies for the credit.

- d. If there is a -R freeze initiated by Return Integrity and Compliance Service (RICS) and/or Return Integrity Verification Operation (RIVO), **no -A freeze is present on IDRS**, and an adjustment is needed, input the adjustment using a hold code 1. For more information regarding RICS/RIVO involvement see IRM 21.5.6.4.35.3, -R freeze Overview for Accounts With Return Integrity and Verification Operations (RIVO) Involvement.
- e. While math error cases (with exception of ME 653) are not sent as a CAT-A referral, it is still appropriate to review for CAT-A criteria. This means the CAT-A criteria is used as a guideline to determine whether a math error is worked as a substantiated or unsubstantiated math error case. If the case meets CAT-A criteria, treat it as an unsubstantiated math error case. Refer to IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing. To determine if the case meets CAT-A criteria, refer to the following IRMs:
IRM 21.5.3-2, Examination Criteria (CAT-A) - General,
IRM 21.5.3-3, Examination Criteria (CAT-A) - Credits,
IRM 21.8.1.2.10, Examination Criteria Cat-A International, for International claims,
IRM 21.8.2.2.12, Examination Criteria, for BMF cases.
- f. Refer to IRM 21.6.3.4.2.7.13.1, EITC Math Error Reply, for specific EITC math error information.
- g. Refer to Exhibit 21.5.4-1, Actions on Math Error Cases, for general procedures on math error cases.
- h. If the account adjustment changes, adds or deletes a TIN, refer to IRM 21.6.1.7, Command Code DUPED and DDBCK, for instructions.
- i. Refer to IRM 3.14.1.6.1.1.2, Social Security Numbers (SSNs), for correction of entity issues involving invalid TINs.
- j. Refer to IRM 3.21.263.8.7, Math Errors, for procedures on math errors involving individual taxpayer identification numbers (ITINs).

Note: The receipt of Form 8862, Information to Claim Certain Refundable Credits After Disallowance, does not provide substantiation that the math error condition is not correct. Refer to IRM 21.6.3.5.1, Credit Recertification Math Errors, for more information.

- (2) If an open TC 420 (and no TC 576 or TC 570) is present on the module, regardless of the AIMS Status, and the taxpayer submits supporting information to correct the math error condition:

If	Then
The correct abatement is determined, refer to Exhibit 21.5.4-1, Actions on Math Error Cases	<ol style="list-style-type: none"> 1. Input TC 29X for appropriate amounts. 2. Input any appropriate CRNs. 3. Use BS 00 or 18. Note: If the original return was filed electronically, use BS 00 and include CC IMFOLR print using the Capture button. Do not use BS 18. 4. Use the <i>SC</i> and <i>RC</i> that best describe the adjustment. 5. Use appropriate HC. 6. Use PC 1.
The correct abatement is not determined from the information the taxpayer mailed Note: If the taxpayer is faxing information during a telephone call or face to face in a TAC, refer to IRM 21.5.4.4.3(2), Processing Responses to Math Error Notices	<ol style="list-style-type: none"> 1. Contact the taxpayer for copy of original return. 2. Suspend case for 40 days. 3. If the taxpayer responds, follow procedures in the row above. 4. If the taxpayer does not respond, follow procedures in IRM 21.5.3.4.6.3, No Consideration Procedures.

- (3) When an open TC 420 and the account contains a TC 576 or TC 570, and the taxpayer files supporting information to correct the math error condition:

1. Input TC 470 closing code (cc) 94.
2. Input TC 29X.
3. Input any appropriate CRNs.
4. Use BS 70.
5. Use the *SC* and *RC(s)* that best describe the adjustment.
6. Use HC 3.
7. Use PC 7.
8. Input a PDC for 1 cycle.
9. Send the taxpayer Letter 474C, or other letter that better describes the situation, explaining the action taken and, if there is a credit balance, why refund is being held.

Reminder: If the -G freeze has fallen off, reset the math error. See IRM 21.5.4.4.5(3), Math Error Unsubstantiated Protest Processing.

Note: Adjust penalties and interest if needed. Route the cases in (2) and (3) above to the Examination function shown on CC AMDISA. Notate on the routing slip "Substantiated Protest Allowed." For CII cases, refer to IRM 21.5.1.5.2(7), Cases Currently Assigned in CII.

21.5.4.4.5
(10-01-2024)
**Math Error
Unsubstantiated Protest
Processing**

- (1) An Unsubstantiated Protest occurs when a taxpayer does not provide supporting documentation to correct the math error condition. If, after explanation, the taxpayer does not agree with assessment, explain the taxpayer's abatement rights, and the consequences of abatement (the case may be referred to Examination and the refund may be held). Ask whether the taxpayer wishes to request abatement. An abatement request may be written or oral. The taxpayer is entitled to abatement even if they do not substantiate. After abatement, any assessment must be made pursuant to deficiency procedures, as below in para (4) and (5).

Caution: Do not follow unsubstantiated protest procedures for protests received (postmarked) after the 60-day period. Follow the procedures for claims not filed timely in IRM 21.5.3.4.6, No Consideration and Disallowance of Claims and Amended Returns.

Reminder: International math error protests (Taxpayer Notice Codes 300-499) must be assigned to International.

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IRM 21.5.1.4.12, Tolerances) **do not** follow the procedures shown below. Adjust the account. See IRM 21.6.3.4.2.14.2, RRC Taxpayer Notice Codes (TPNC), prior to addressing the Recovery Rebate Credit math error.

- (3) If the taxpayer requests abatement, the following actions below are required. Process steps below in order to input unsubstantiated math error protest for Exam to process:

Note: Before taking actions described below, check to see if the -G freeze is still on the module. A -G freeze is systemically released in 12 cycles. If the -G freeze has fallen off due to a delay in processing the response, the math error condition **must** be reset to avoid an unpostable condition. Take the following actions to reset the math error:

- a. Input TC 290 .00 using blocking series (BS) 77 (with original return) or BS 78 (without original return). If the original return was filed electronically, use BS 77 with a CC TRPRT or CC IMFOLR print attached. Do not use BS 78.
- b. Use *source code (SC)* 6, hold code (HC) 3 and the *reason code(s) (RC)* that best describe the adjustment.

- (4) Follow the steps below to input the abatement the taxpayer requested. If you reset the -G freeze, **a PDC of 1 is required** on this adjustment.

Note: Proper use of posting delays is necessary to avoid unpostables.

- a. Input TC 470 cc 94. **Failure to input results in an unpostable.**
- b. Input the abatement with TC 29X and any appropriate refundable credit(s).

Caution: The credit(s) must be on the account before Exam can begin the audit.

- c. Use BS 74.
- d. Input the *SC* and the *RC* that best describe the adjustment.
- e. Use HC 3.
- f. Use PC 7.
- g. **Input a posting delay code for 1 cycle.**

Caution: Failure to input the correct posting delay on the TC29X causes the adjustment to unpost (Unpostable 154). The posting sequence for all Master Files is generally from the lowest numbered TC to the highest numbered TC. Refer to IRM 3.12.279.17.4, Cycling Transactions. The TC 29X with a CC REQ54 posts before the input of the TC 470 using REQ77 unless a posting delay is input.

- h. Adjust penalties and interest as appropriate.
- i. Send the taxpayer Letter 474C, Math Error Explained (IMF), or Letter 3024C, Math Error Explained (BMF), or other letter that better describes the situation, explaining the action taken and, if there is a credit balance, why the refund is being held.

Note: An adjustment to an account with a previously posted TC 160 requires a secondary TC 16X to prevent an Unpostable 334 RC 6 situation. When using BS 74 with PC 7, and the TC 160 does not need to be adjusted, a TC 160 for \$.00 can be used.

Note: Notate in CII case notes, “Unsubstantiated Protest Allowed”, and close your control.

Reminder: You must resolve all unpostables you create. See IRM 21.5.5.4.2.2, Unpostables Created by Your Own Adjustments.

- (5) When the protest is unsubstantiated and the module is open on AIMS, process as follows:

Reminder: If the –G freeze has fallen off, reset the math error. Refer to (3) above.

- a. Input TC 470 cc 94. **Failure to input a posting delay code results in an unpostable.**
- b. Input TC 29X and any appropriate refundable credit(s).

Caution: The credit(s) must be on the account before Exam can begin the audit.

- c. Use BS 74.
- d. Input the *SC* and the *RC* that best describe the adjustment.
- e. Use HC 3.
- f. Use PC 7.
- g. Input a posting delay code for 2 cycles.

Caution: Failure to input the posting delay on the TC 29X causes the adjustment to unpost (Unpostable 154). The posting sequence for all Master Files is generally from the lowest numbered TC to the highest numbered TC. Refer to IRM 3.12.279.17.4, Cycling Transactions. The TC 29X with a CC REQ54 posts before the input of the TC 470 using REQ77 unless a posting delay is input.

Note: Route these cases to the Examination function shown on the AIMS print. Notate on the routing slip, “Unsubstantiated Protest Allowed.”

Note: If the case is being worked through the CII and CC DDBCK was used, route the case per DDBCK's response.

- (6) If the abatement is on an Exempt Organization (EO) return, contact the EO Examination Classification Site. Refer to IRM 21.7.7.6.16, EO Claim Procedures, for the address. Inform them that a math error abatement requiring reassessment has been made. Give them the taxpayer's name, form number, master file tax (MFT), tax period, name control, employer identification number (EIN), and the amount. Classification sites input TC 424 to secure these returns.

21.5.4.4.6
(10-01-2024)

Multiple Math Error Responses

- (1) Multiple Math Error Responses could include agreements and protests.

If	And	Then
Response falls into one category		Process the case according to the specific category procedures.
Response falls into more than one category		Calculate tax relevant to each math error.
Response is disagreed	All substantiated	<ol style="list-style-type: none"> 1. Adjust the account for the substantiated amount using the appropriate blocking series. 2. Use the <i>SC</i> and the <i>RC</i> that best describe the adjustment. <p>Reminder: If the -G freeze has fallen off, reset math error. Follow procedures in IRM 21.5.4.4.5(3), Math Error Unsubstantiated Protest Processing.</p>
Response is disagreed	All unsubstantiated	<ol style="list-style-type: none"> 1. Determine if the -G freeze is on the account. If the -G freeze has fallen off, refer to IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing, to reset the math error. 2. Input TC 470 cc 94. 3. Adjust the account for the unsubstantiated amount to post one cycle later. 4. Use BS 74. 5. Use the <i>SC(s)</i> and the <i>RC(s)</i> that best describe the adjustment. IMF only as BMF does not use source and reason codes. 6. Use HC 3. 7. Use PC 7. 8. Input PDC for one cycle. <p>Note: Route these cases to the Examination function. Notate on the routing slip, "Unsubstantiated Protest Allowed".</p>

If	And	Then
<p>The response is partially substantiated, and partially unsubstantiated, or partially agreed, substantiated and partially unsubstantiated</p> <p>Reminder: Prior to adjusting the account, calculate the correct amount of tax for each math error adjustment</p>		<p>For the substantiated amount:</p> <ol style="list-style-type: none"> 1. Adjust the account for the substantiated amount. 2. Use BS 05. 3. Use SC 2 for IMF and HC 0 to allow the substantiated portion refund. 4. Input TC 470 cc 94. 5. Suspend case until adjustment posts. <p>For the unsubstantiated amount:</p> <ol style="list-style-type: none"> 1. Determine if the -G freeze is on the account. If the -G freeze has fallen off, refer to IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing to reset the math error. 2. Adjust the account for the unsubstantiated amount. 3. Use BS 74. 4. Use the <i>SC</i> and <i>RC(s)</i> that best describe the adjustment. IMF only as BMF does not use source and reason codes. 5. Input PDC for one cycle. 6. Use HC 3. 7. Input PC 7. <p>Note: Route these cases to the Examination function. Notate in the CII case notes, "Unsubstantiated Protest Allowed".</p>

21.5.4.4.7
(09-07-2017)

Math Error with Injured Spouse

- (1) Refer math error inquiries where the taxpayer filed an original return with Form 8379, Injured Spouse Allocation, (TC 150, BS 92), as follows:

If	Then
The math error is substantiated and the injured spouse claim is open	<ol style="list-style-type: none"> 1. Adjust the account (refer to IRM 21.5.4.4.4, Math Error Substantiated Protest Processing). 2. Use HC 1 on the adjustment to prevent release of the overpayment. 3. Input taxpayer’s daytime telephone number using CC TELEA.
The math error is substantiated and the injured spouse claim is closed	<p>The response is worked in Accounts Management at the campus where the injured spouse claim was processed. Prepare Form 4442/e-4442, Inquiry Referral and:</p> <ol style="list-style-type: none"> 1. Note the issue involves both a math error and an injured spouse claim. 2. Provide the validated information necessary for the AM caseworker to be able to adjust. 3. Input a history item or close your control base: 4442TOXX (XX=location where original return was filed - e.g., Andover = 08), SUBMATHERR, INJSPCLAIM. <p>Note: e-4442 automatically creates control input.</p> <p>To resolve the Form 4442:</p> <ol style="list-style-type: none"> 1. Request the original from files and if unable to secure, request the taxpayer to fax a copy of the injured spouse claim. 2. Open a control base to rework the injured spouse claim per IRM 21.4.6, Refund Offset. <p>If working paper:</p> <ol style="list-style-type: none"> 1. Reassign the case to Injured spouse to be worked and the allocations determined.
The math error is agreed and the injured spouse claim is open	<ol style="list-style-type: none"> 1. Input a History Item, MEAGRDMMDD (MMDD = month/day). 2. Input the taxpayer’s daytime telephone number using CC TELEA.
The math error is agreed and the injured spouse claim is closed	Input TC 290 for .00 with PC 6 (to release the –G freeze) if the account is in debit status.
The math error is unsubstantiated and the injured spouse claim is open	Contact the employee with the open control before taking any action. Send Form 4442 to the CR working the case. Advise the taxpayer that the CR may contact them if necessary and the referral should be resolved within 30 days. Input history items and close your control base as needed.
The math error is unsubstantiated and the injured spouse claim is closed	Follow normal unsubstantiated math error procedures. Refer to IRM 21.5.4.4.5, Math Error Unsubstantiated Protest Processing. Prepare Form 4442, Inquiry Referral, to Examination to alert them to an Injured Spouse and Unsubstantiated Protest.

Note: If an open control is present, coordinate any action with the employee having the open control per IRM 21.5.2.3, Adjustment Guidelines - Research.

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Exhibit 21.5.4-1 (10-01-2024)
Actions on Math Error Cases

Issue	TC	SC(IMF only)	PC	TC 470 Closing Code	Blocking Series	Hold Code	Freeze Code Set	Freeze Code Removed
Agreed (debit balance)	TC 290	2	PC 6		BS 05			-G
Agreed (amended return, no debit balance)	TC 290	2			BS 05			-G -A
Disagreed - substantiated	TC 29X	2			BS 00/05			-G
Disagreed - substantiated - TC 420 on module	TC 29X	2	PC 1		BS 00/18			
Disagreed - substantiated - TC 576/570	TC 470 TC 29X (1 cycle posting delay)	2	PC7	cc 94	BS 70	3		
Disagreed - unsubstantiated	TC 470 TC 29X (1 cycle posting delay)	2	PC 7	cc 94	BS 74	3	-J -R	-G -J
Math error found during adjustment processing	TC 29X	6			BS 77/78		-G	
G freeze set erroneously	TC 470 TC 29X	2		cc 94 cc 94			-J	-G -J

Note: BMF adjustments do not use source codes and reason codes.

