

Section 9. Notices and Notice Codes

1 General

Computer generated notices and letters of inquiry are mailed to taxpayers in connection with tax returns for BMF, IMF, and IRAF. Computer paragraph (CP) numbers (3-digit number for BMF AND IRAF, 2-digit number for IMF) are located in the upper right corner of the notices and letters.

The following pages which list CP numbers in ascending sequence should serve as a convenient source of reference to assist you in answering questions about ADP notices and letters. (Reference IRM 37.60-BMF; 37.163-IMF)

2 IMF Notices

A CAF indicator is printed on IMF taxpayer notices when this indicator is posted to a taxpayer's account. The Service Center has instructions for preparing photocopies of these notices for mailing to the taxpayer's agent.

The following computer notices are sent to taxpayers in connection with IMF returns, or are used internally.

CP No. Explanation

01*	Issued in early January 1995/March 1996 to remind a taxpayer that the second/third installment payment is due April 15, 1995/April 15, 1996. For the deferred additional taxes for 1993. Obra '93 *(Obsolete 1/1/1997)
02	Issued to inform the taxpayer when all or a portion of the ES penalty has been waived (199212-199311).
04	Issued to inform taxpayer that the portion of ES penalty attributable to wages was waived (18712-198811).
06	Issued to inform the taxpayer that they may be eligible for the Global On-line Electronic Filing Program
09	Issued to inform taxpayer with qualifying child(ren) of potential EIC.
10	Issued as a first notice to inform a taxpayer that there was an error in computation of his/
	informs the taxpayer of the amount of credits actually applied to his/her next taxable more.
	(Combines CP 12 and CP 45)
11/12	Issued as a first notice to inform a taxpayer that there was an error in computation on his/
13	her individual income tax return and:
	CP 11—
	CP 12—
	CP 13—Even Balance
11A,12A & 13A	Issued as a first notice to inform a taxpayer that there was an error in computation on his/ her individual income tax return and which was the result of EIC being disallowed due to SSN/TIN issues and:

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CP No. Explanation

	CP 13A—Even Balance (CP11A, 12A and 13A are set instead of CP11, 12 and 13, respectively, if at least one of the math errors present is for a taxpayer notice code in the “700 series”)
14	Issued as a first notice to inform a taxpayer of a balance due when there is no math error.
15	Issued to inform the taxpayer that a Civil Penalty has been assessed.
15B	Issued for MFT 55 to inform taxpayer of tax periods (up to 25) upon which Trust Fund Recovery penalty is based.
16	Issued as a first notice to inform the taxpayer that: 1) There was an error in computation on his/her Individual Income Tax Return, and, 2) 3) Part of that overpayment was used to offset another Individual Tax Liability.
17	Issued to inform a taxpayer of a refund caused by the release of an excess estimated tax credit freeze.
18	Issued to advise the taxpayer that a portion of his/her refund is being withheld due to an unallowable item on the return.
19	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her return and that there is a balance due.
20	Issued to inform a taxpayer that there was one or more unallowable item(s) on his/her
21	These are all Examination and DP Tax Adjustment notices resulting in a balance due of
22	more when the account was not in TDA status prior to the adjustment or when the account is going to TDA status in the current cycle.
23/24/ 25	Issued to inform a taxpayer that the estimated tax credits claimed on his/her return do not agree with the credits posted to the IMF and there is a difference.
	CP 23—
	CP 24—
	CP 25—
26	Hold on overpayment - Revenue Protection strategy.
27	Issued to inform low income taxpayer of potential EIC.
29	Issued to a taxpayer to request information pertaining to the original return filed when an amended return is received and there is no record of the original on master file.
30	Issued to inform the taxpayer that part or all of his/her overpayment has been applied to an ES Penalty.
30A	Issued to inform the taxpayer that we have recomputed ES Tax Penalty and part or all of prepaid ES penalty is refunding.
31	Issued to inform the taxpayer that his/her refund check was returned as undelivered, and requests the taxpayer to supply IRS with his/her correct address.
32A	Issued to inform the taxpayer that a new refund check was issued. The previous refund has not been cashed within one year of date issued.

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CP No. Explanation

- 33 Error Delay Notice—Issued to inform the taxpayer that there has been a delay in his/her refund. No math error.
- 35 Issued when a prompt assessment (Doc code 51) posts to a module with TC 150 already posted.
- 36 Issued each time a return, or a 290 transaction with a DLN block number between 200 and 299 (Form 1040X) posts to a module with a return with transaction code 150, 976 or 977 already posted.
- 36A Duplicate Filing Condition/SFR
- 36D This notice is generated whenever TC 150, doc code 05, 07, 09, or 11, posts with blocking 920-929 indicating that Form 8379, Injured Spouse Claim and Allocation, was filed. Original return and claim are sent to IMF Adjustments Branch for processing.
- 37 This notice is generated whenever a Form 2363 is input to the IMF to change a social security number or name control (or by a generated resequencing as a result of SSN revalidation) but the account fails to properly resequence because the resequence transaction matches another account on SSN but fails to match on any name control. The account attempting to resequence is restored to its original location on IMF.
- 38 Service Center Notice issued for the DATC/ASTA project.
- 39 Issued to inform the taxpayer that an overpayment from a secondary SSN account has been applied to his/her balance due.
- 41 Issued to notify the Service Center that an unresolved manual refund freeze has been present on the master file for more than 7 cycles.
- 42 Issued to inform the taxpayer that an overpayment from his/her account has been used to offset a balance due in a secondary SSN account.
- 43 This notice is issued to notify the Service Center of the account controlling name line in order that a name change to the tax year prior to the latest year on file may be input correctly and cause the account to properly resequence.
- 44 To notify the S.C. that an IMF overpayment is available for application to a non-IMF outstanding liability. It is also used (rarely) to notify the Service Center of an available overpayment for use in a pending Offer-in-Compromise case. Issued when there is a
from refunding pending application of overpayment) is present in the entity module.
- 45 Issued to inform a taxpayer of the amount of credits actually applied to his/her next tax
or more.
- 45S Issued to inform a taxpayer that an additional amount has been credited to their next year's estimated tax.
- 46 Issued to notify the Service Center that a refund is due on an "L" or "W" coded income tax return, and there is no second name for that return on the master file.
- 47 Used on or before 12/11/1999 to notify the taxpayer that an overpayment was applied to a past due child support or Federal agency debt. The name, address, and phone number of the agency to contact were also provided. **Note:** Beginning 1/27/1999, FMS will issue offset notices for refunds offset through TOP. These notices correspond with the posting of a TC 898 on the master file.
- 48 Name and/or address change.
- 49 Issued to notify a taxpayer that an IMF overpayment has been applied to an unpaid IMF liability or liabilities.

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CP No. Explanation

51A, 51B & 51C	Issued to notify a taxpayer of the IRS computation of tax and account balance on a non-computed Form 1040EZ, 1040 and 1040A.
52	Issued to inform a taxpayer that the self-employment earnings claimed on his/her return have been reduced by \$100 or more, or whenever earnings are reduced below \$400 regardless of the amount of the reduction.
53	Issued to notify taxpayer that an electronic fund transfer is not honored.
54	Issued when a return or declaration in either full or abbreviated entity format posts to the invalid segment of the IMF.
55	Issued to inform the Service Center that a transaction for a Form 5344 adjustment posts (DC47) with a DLN in a 790-799 or 900-999 blocking series to cause association of the original return with an adjustment made utilizing a taxpayers retained copy of a return. Also generated on Forms 1040X in blocking series 900-909 (TC294/295), 960-969 (TC290), 980-989 (TC290) and MFT55 block 530-539 (TC290). Does not generate on civil penalty modules for blocking series 530-539, 960-969 and 980-989 if prior control DLN is 59X. For additional blocking series information refer to Chapter 4.
56	Issued to remind the taxpayer that their invalid number is still present.
57	Issued to notify the taxpayer that they have defaulted on a direct debit installment agreement due to insufficient funds.
58	Issued to request information concerning spouse's SSN. This notice is generated whenever the spouse's SSN is missing and the FS Code is 2, 6, or 7.
59	Issued to request information concerning validity of spouse's SSN.
60	Issued to advise taxpayer of a credit reversal adjustment to the account. (IMF)
62	Issued when posting the credit portion of doc code 34 containing a Correspondence Received Date.
64	Notice of Tentative Carryback Allowance.
71	Issued to remind the taxpayer of a balance of tax due. Notice is generated for (1) mod
71A	Issued annually to remind IMF taxpayers of a balance due on a module that has been in Currently Not Collectible status for at least 65 cycles with closing code 12 or 24-32, 39.
71C	Issued semi-annually for all TDA's in the queue that have been in status 24 for at least one year. Will reflect SCCB return addresses and ACS telephone numbers.
71S	Issued to all recipients of CP71 who have not full-paid their accounts. TP will use this notice to request an installment.
83	Issued to solicit the taxpayer's agreement to the proposed reassessment of the abated tax due to a math error.
86	Issued when revenue receipt is input to a module restricted from generating interest or FTP.
88	Provides a means for resolving accounts on the invalid segment of the Individual Master File.
93	Notice is generated when a module contains a duplicate filing condition and an unreversed TC 420 or TC 576.

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CP No. Explanation

96	Used to journalize the amount of a transfer out and to prepare the transfer document. Generated whenever a TC 400 posts to a tax module.
97	Service Center notice issued when TC 841 posts to a module when TC971 AC 11.
98	Generated to notify the Service Center that the return (TC 150) has posted to a module in which such notification was previously requested.
531	Backup Withholding Alert.
538	Backup Withholding Notification Balance Due.
539	Final Backup Withholding Notification Balance Due.
540	Backup Withholding Notification Return Delinquencies.
541	Final Backup Withholding Notification Return Delinquencies.
542	Notice to Payee Re: Stop Backup Withholding.
543	Notice to Payer to Start Backup Withholding.
544	Notice to Payee to Stop Backup Withholding.
545	Notice to Payer to Stop Backup Withholding.
546	Special Backup Withholding Listing

CP Notices 538-545 have Spanish translations in the 6xx Series

3 **IRP Notices**

No.	Explanation
2000	Issued to taxpayer to request verification for unreported income, payments, or credits.
2001	Issued to request missing Payee TIN or correction to invalid Payee TIN on schedule K-1.
2005	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability and closing their account (Underreporter issue).
2006	Computer generated letter to taxpayer acknowledging the receipt of information concerning their tax liability.
2011	Issued to taxpayer request name and SSN information.
2015	Issued to inform taxpayer of corrections made.
2100A	Issued to payers who filed less than 51 information returns with missing or incorrect TINs.
2100	Issued to payers who filed more than 50 information returns with missing or incorrect TINs.
2501	Initial contact notice to resolve discrepancy between Income, Credits and/or deductions claimed on return and those reported by payers on information returns.
3000	Request for verification of Social Security Number on Form W-4 (Form 6379).

4 **BMF Notices**

The following computer generated notices are sent to taxpayers in connection with BMF returns.

CP No.	Explanation
101	Math error on Form 940 or 940EZ resulting in a net balance due.
102	Math error on Form 941, 942, 943, or 945 resulting in a net balance due.
103	Math error on Form CT-1 resulting in a net balance due.
104	Math error on Form 720 resulting in a net balance due.
105	Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net balance due.
106	Math error on Form 990PF, 5227 or 4720 resulting in a net balance due.
107	Math error on Form 1042 resulting in a net balance due.
108	An FTD coupon received that was incomplete.
109	Explaining that the return was delayed in processing because of the Employer Identification Number or name shown on the return.
111	Math error on Form 940 or 940EZ resulting in a net overpayment.
112	Math error on Form 941, 942 or 943 resulting in a net overpayment.
113	Math error on Form CT-1 resulting in a net overpayment.
114	Math error on Form 720 resulting in a net overpayment.
115	Math error on Form 11C, 706, 709, 2290 or 730 resulting in a net overpayment.

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CP No. Explanation

116	Math error on Form 990-PF, 5227 or 4720 resulting in a net overpayment.
117	Math error on Form 1042 resulting in a net overpayment.
121A	Math error on Form 940 or 940EZ
122A	Math error on Form 941, 942 or 943
123	Math error on Form CT-1
123A	Math error on Form CT-1
124	Math error on Form 720
124A	Math error on Form 720
125	Math error on Form 11-C, 706, 709, 2290 or 730
125A	Math error on Form 11-C, 706, 709, 2290 or 730
126	Math error on Form 990-PF, 5227 or 4720
126A	Math error on Form 990-PF, 5227 or 4720
127	Math error on Form 1042
127A	Math error on Form 1042
128	Notification of the remaining balance due on a tax period after an offset-in.
131	Math error on Form 1120 series, 1041, 990-C or 990-T
131A	Math error on Form 1120 series, 1041, 990-C or 990-T
132	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a balance due.
133	Math error on Form 1120 series, 1041, 990-C or 990-T resulting in a net overpayment.
135	Notification to AC International—Collection that a new foreign address has posted to the entity with a tax period in delinquent status because the taxpayer was out of the country.
136	Annual Notification of FTD Deposit Requirements (941, 945, 941SS)
137	Annual Notification of FTD Requirements (943)
137A	Annual Notification of FTD Requirements (CT-1)
137B	Annual notification of FTD Deposit Requirements (Form 945)
138	Notification that the overpayment on the return was offset against another tax period with a balance due.
139	Notification that Form 941, 942 or 940 may no longer be required because, four consecutive 941 or 942 tax periods were received with "no liability".
140	Issued to organizations that are not required to file (Form 990 FRC or 2) because their gross receipts are \$25,000 or less and a return (TC 150) or TC 59X has not posted for three years.
144	Issued to an organization that has a filing requirement of 990-1 and has not filed a return for three consecutive years. The organization does not meet the criteria for a Taxpayer Delinquency Investigation (TDI).
145	Notification of the credit elect amount applied to next year's tax return.
146	Math error on Form 2290 that resulted in the installment payment with the return being less than the correct percentage due. Without the math error the installment payment would have been correct.

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CP No. Explanation

147	Notification that an additional overpayment amount was applied to next years tax return. The original return overpayment was not enough to cover the credit elect amount.
149	Generated on or before 1/11/1999 to notify the taxpayer than an overpayment was applied to a Federal agency debt. Beginning 1/27/1999, FMS will issue offset notices for refunds offset through TOP. These notices correspond with the popsting of a TC898 on the masterfile.
155	Notification to service center files that the return/case is to be refiled under the new control DLN.
159	Notification that the Form 2290 installment agreement has defaulted and the total unpaid balance is due.
160	Annual notification to remind the taxpayer of a balance due on prior tax periods. (1) Modules in status 23 with a module balance of \$25.00 or more and (2) module in status 22 with an unreversed TC 530 with closing code 09 a
161	Notification of the tax, penalty and interest due for a tax return without a math error.
162	Notification that an additional penalty has been assessed for missing information or late filing on Form 1065.
163	Annual notification to remind the taxpayer of a balance due of Tax, Penalty and Interest on a module that has been in currently not collectible status for at least 65 cycles with closing code 12 or 24-32.
164	Notification to Appellate of a posting Tentative Carryback adjustment.
165	Notification that a check for Federal Tax Deposits/Estimated Taxes has been dishonored. This requests the repayment of the check plus the bad check penalty.
166	Notification that there are insufficient funds available for payment.
167/ 167A	Issued to notify the taxpayer of a proposed increase in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
168/ 168A	Issued to notify the taxpayer of a proposed decrease in tax to Form 940 based on State certification of credit information which differs from the taxpayer's return.
169	Notification that the return filed is missing and requesting that a copy be furnished.
170	Notification to the Service Center that a duplicate return tried to post from a TC 370 (doc. code 51)
171	Generated semi-annually as a reminder to the taxpayer of balance due for tax modules in status 24 (ACS modules in the queue) for 52 weeks or longer.
172	Notification to follow-up on an entity that was established as exempt from Social Security Taxes.
173	Notification of Estimated Tax Penalty due on Form 1120 series, 1041, 990-C, 990-T and 990-PF.
174	Request for missing explanation for "exempt Remuneration" on Form 940 or 940EZ Schedule B.
175	Request to substantiate the credits shown on Form 941, 942 or 943.
177	Request to substantiate the credits shown on Form CT-1.
179	Notification that a Final Form 941, 945 or 943 has been received.

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CP No. Explanation

- 180 Request to furnish Form 1120PH, schedule 4255, 4626, 4797, 8611 or 8656 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.
- 181 Request to furnish Form 1118, 1116, 5735, 5884, 6478, 6765, 8007, 3800, 8586, 8609 or 8801 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.
- 182 Request to furnish Form 3468 that was missing from the return filed. The return filed is Form 1120 series, 1041, 990-C or 990-T.
- 183 Request to furnish missing abstract numbers on the Form 720 filed.
- 184 Request to substantiate the credits shown on the Form 720 filed.
- 185 Notification to the service center that a TC 690 (Designated Payment of Penalty) posted assessment of the penalty is posted.
- 186 Notification to the service center of a potential manual interest or penalty adjustment.
- 187 Reminder to the taxpayer of balance due
- 188 Notification to Collection that a credit is available on a taxpayer's account for applying to a non-master file balance due. Part 2 of the notice can be used for mailing to the taxpayer.
- 190 Notification that an amended return was received but an original return was not received.
- 191 Notification to SC Accounting to update the installment billing clerks file.
- 192 Notification to SC that an account with an Employment Code G has filed a Form 941 or 943 with Social Security Wages. Or an account with an Employment Code W, F or T filed a Form 940.
- 193/193A Notification to SC Adjustments that a duplicate or amended return posted to a tax module with an original return posted.
- 194 Notification to SC Accounting that an account is not complying with FTD requirements or a dishonored FTD transaction after the return posted. A letter to the taxpayer may be issued.
- 195 Notification to SC Adjustments that an unresolved manual refund freeze has been on for seven weeks.
- 196 Periodic notification to SC Collection that a taxpayer is not using FTD coupons.
- 198 Generated to notify the service center that the return (TC 150) has posted to a module where a TC 930 was previously posted, and/or an unreversed TC 590 (CC7)/591/597 has posted.
- 199 Notification to SC Entity Control that a taxpayer is no longer under the Magnetic tape reporting system.
- 200 Notification to SC Entity Control that a consolidation of two EINs filed because one account was inactive.
- 201 Notification to SC Entity Control that a consolidation of two EINs failed because the name controls did not match.
- 202 Notification to SC Entity Control that a consolidation of two EINs failed because the filing requirements were not compatible.
- 204 Notification that a return is required to be filed for the FTD payment that was received.
- 205 Notification that the TIN used on Form 8109 was in error.
- 206 Notification to Collection that two EINs were consolidated and there were tax periods in TDA status.
- 207 Notification of impending FTD penalty assessment to be made without schedule of liabilities.
- 208 Notification to SC Adjustment of a -P freeze for review.

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CP No. Explanation

210/220	Notification of Adjustment to tax return.
211	Notification of FTD Penalty.
215	Notification of a Civil Penalty assessment.
225	Notification of a missing payment found and applied.
230/240	Notification that an adjustment has been made under CAWR Reconciliation Program.
231	Notification to SC Accounting that an undelivered refund check has posted for this account.
233	Notification to SC Examination that taxpayer has protested an assessed math error amount. The account has been adjusted and referred to Examination.
234	Notification to SC Adjustments of a potential ES Penalty on an account.
237	Notification to taxpayer of Reason For Issuance of Replacement Refund Check.
241	SC Transcript Notice will generate to D.O. Exam Division, 637 Coordinator.
243	Notification to the Service Center that Special Tax Stamp(s) should be manually issued.
244	Issued as a Special Tax Stamp and receipt to taxpayers for full payment of special taxes on Forms 11, Special Tax Returns.
245	Receipt of payment for Special Taxes (Special Tax Stamp).
251	Employment Tax Problem—We Need Information—It May Change Your Tax. First notice issued to taxpayer under the Combined Annual Wage Reporting (CAWR) program to advise of a wage discrepancy (potential overpayment or underpayment). Generated as the result of Status Code 26 posting to the module.
253	Request For Forms W-2 Not Filed With Social Security Administration. Issued to taxpayer proposing an Intentional Disregard Penalty for non-compliance.
254	Reserved for CAWR
255	Issued to taxpayer to advise of no reply to prior CAWR notice.
260	Notification that a credit was reversed creating a balance due.
261	Issued to notify the taxpayer of acceptance of taxpayer petition to become an S-Corporation.
262	Issued to notify the taxpayer of revocation of taxpayer status as an S-Corporation.
264	Issued to notify taxpayer of denial of taxpayer petition to become and S-Corporation.
265	Issued to notify taxpayer of termination of taxpayer status as an S-Corporation.
266	Issued to notify taxpayer of forwarding their Form 2553 to National Office.
267	Issued to notify taxpayer of excess credits in a tax module in which no math error return posted and a request for resolution of the condition.
268	Issued to notify taxpayer of excess credits in a tax module in which a math error returned posted and a request for resolution of the condition.
270	Notification to SC Adjustments or Examination that TC 29X or 30X with a hold code 2, 4, 7 or 9 posted and module is in debit balance and a subsequent TC 29X or 30X without a hold code 2, 4, 7 or 9 has not posted.
280	Requesting the cross reference Social Security Number for the Form 720 filed with Abstract Number 52.
284	Issued to inform the Service Center that follow up action should be performed before the ASER or CSED expires.
293	Notification to SC Examination that a duplicate return posted to a tax period under AIMS control.
294	Notification to SC Adjustments of a potential 15% FTD penalty on an account.

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CP No. Explanation

- 295 Notification to SC Collection that a significant increase in the assessed module balance has occurred in module with a TC 530 posted.
- 296 Notification to SC Accounting that an account has been transferred out.

5 EPMF Notices**CP No. Explanation**

- 212 Notification of EIN assigned in error
- 213 Notification of Proposed Penalty for Late/Incomplete Return
- 580 Notice of EIN assigned to sponsor from Form SS-4 to Tele-TIN
- 581 Notice of EIN assigned to sponsor from a 5500 series return
- 582 Notice of EIN assigned to the administrator from Form SS-4 or Tele-TIN
- 583 Notice of EIN assigned to a trust
- 584 Notice of EIN assigned to the administrator from a 5500 series return

The following CP notices are shown in the notice section on IDRS. (Ref. PRP 760, Section 4 and 45). They do not post to masterfile.

CP No. Explanation

- QDI Masterfile TDI Research Transcript
- NMF NMF Liability Transcript.

6 IRA Notices**CP No. Explanation**

- 314 Issued as a first notice to inform a taxpayer of a balance due where there is no math error.
- 319 Issued to notify the Service Center that previously posted credit has been reversed. (TC 642, 672, 682, 722, or 792)
- 320 Issued to notify Service Center that manual computation of tax is required for this return.
- 321/322 Issued to notify Service Center of Audit/DP Adjustment potential.
- 329 Notify Service Center that an amended return has posted to a tax module having no original return posting.
- 332 Issued to notify the Service Center of an IRA module which has a debit balance that has not been satisfied.
- 336 Generated when a second or subsequent return posts.
- 341 Notify Service Center that an unreversed manual refund freeze has existed for over 7 weeks.
- 346 Notify Service Center of a module which has a credit available for refund.
- 347 Notify Service Center that the name and/or address has been changed on an account that has a TC 740 freeze condition.

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CP No. Explanation

396 To be used to journalize the amount of a transfer-out, and to prepare the transfer Document, F 514B.

7 IDRS Notices and Forms (6xx Series-Spanish Notices)

Reference IRM 3(27)(68)0

Note: First notice is generated by Master File. Subsequent notices are generated by IDRS. (See section 11 exhibits for normal cycling of IDRS notices.) 6XX series notices are in Spanish.

Number	Name or Description
403	1st Notice—EPMF Return Delinquency
406	4th Notice—EPMF Return Delinquency
411	1st Notice—EOMF Return Delinquency
412	2nd Notice—EOMF Return Delinquency
413	3rd Notice—EOMF Return Delinquency
414	4th Notice—EOMF Return Delinquency
501/601	1st Notice—Balance
503/603	3rd Notice—Balance Due
504/604	4th Notice—Balance Due
505	TDA
512	Levy Source Listing
515/615	1st Notice—Return Delinquency
617	3rd Notice—Return Delinquency
518/618	4th Notice—Return Delinquency
521/621	Installment Agreement Reminder Notice
522/622	Review Financial Condition
523/623	Installment Agreement Default Notice
525	DAIP
533	Combat Status Verification
534	Combat Suspension Term.
535	Military Suspension Term.
536	Collateral Suspension Term.
527	Trust Fund Recovery Penalty Assessment Statute Notice
529	Collection Statute about to Expire
528	Satisfied Module with Lien File Notice
564	CP 564 Notice to Taxpayer that undeliverable refund check reissued(F5511)
565	ITIN Assignment Notice
566A	ITIN Suspension Notice
566B	ITIN Suspension Notice - Follow-up
567A	ITIN - Rejection Notice - Applicant has a SSN
567B	ITIN - Rejection Notice - Applicant has an ITIN
567C	ITIN - Rejection Notice - Applicant failed to respond to suspension notices

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Number	Name or Description
567D	ITIN - Rejection Notice - Applicant filed by an unauthorized Acceptance Agent
567E	ITIN - Rejection Notice - Applicant filed by a suspended Acceptance Agent
567F	ITIN - Rejection Notice - Applicant filed by a rejected Acceptance Agent
567G	ITIN - Rejection Notice - Duplicate application on file
569	Penalty and Interest Explanation
587	Notice of Check not accepted by bank

8 Master File Notices (Spanish)

Spanish Settlement Notices and Taxpayers Letters are issued to describe monetary transactions and request information on Form 1040PR, 941PR or 943PR tax module. These notices have been translated into Spanish from English. To find the English counterpart of a Spanish notices subtract 700 from the computer paragraph number. These notices are printed at Philadelphia Service Center for Virgin Islands and Puerto Rico filers only.

CP No.	Explanation
711	Balance Due on Form 1040PR Math Error
712	Overpayment Form 1040PR
713	Math Error Settlement on Form 1040PR Math Error
714	No Math Error Balance Due 1040PR (IMF/SP)
721/722	Audit/DP Tax Adjustment (IMF/SP)
749	Overpayment Adjustment, Offset (IMF/Spanish)
801	Math Error—Balance Due of
802	Math Error—Balance Due
811	Math Error—
812	Math Error—Overpayment of \$1 or more on Form 941PR, 942PR, 943PR (BMF/Spanish)
821	Math Error—Settlement on Forms 940PR (BMF/Spanish)
822	Math Error—Settlement on Forms 941PR, 942PR (BMF/Spanish)
838	Overpayment Adjustment—Offset (BMF/Spanish)
861	No Math Error—First Notice of Balance Due—Forms 940PR, 941PR, 942PR, 943PR (BMF/Spanish)
865	Penalty for Dishonored Check—Form 940PR, 941PR or 943PR (BMF/Spanish)
874	Unexplained Exempt Remuneration Listed on Form 940PR (BMF/Spanish)
875	Unexplained Adjustment on Forms 941PR, or 943PR (BMF/Spanish)
910	Audit/DP Tax Adjustment Notices (BMF/Spanish)
920	Audit/DP Tax Adjustment Notices (BMF/Spanish)
2011	Payee TIN Perfection Notice (“Request for Verification of Name and Tax Identifying Number”)
2015	Payer Correction Letter (“Correction of Information Returns”)
3000	Request for Verification of Social Security Number on Form W-4

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9 Taxpayer Notice Codes

(1) Math Error Notice Codes

Math Error Notice Codes are numerical codes entered on tax returns by Error Correction Tax Examiners and are input to the MF to identify specific error conditions. These codes generate error explanations which are computer printed on IMF Math Error Notices CP 10, 11, 12, 13, 11A, 11B, 11C, 23, 24, 25 and 83 and BMF Math Error Notices CP 101, 102, 103, 104, 105, 106, 107, 111, 112, 113, 114, 115, 116, 117, 121, 122, 123, 124, 125, 126, 127, 131, 132, 133.

The codes do not appear on the top of the notices. On IMF notices they appear at the bottom of the tear-off stub. (IRM 3(27)(68)0).

IMF Math Error Notice Codes

These notice codes are for Forms 1040, 1040A or 1040EZ as applicable.

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| 101 | Based on information you reported, we refigured your tax using the filing status for a single person. |
| 102 | Based on information you reported, we refigured your tax using the filing status for a married filing joint return. |
| 103 | Based on information you reported, we refigured your tax using the filing status for married filing separate return. |
| 104 | Based on information you reported, we refigured your tax using the filing status for head of household. |
| 105 | Based on information you reported, we refigured your tax using the filing status for qualifying widow(er). |
| 107 | You must have a dependent child to file as a qualifying widow(er). Therefore, we refigured your tax using the filing status for a single person. |
| 108 | You didn't show the name of the person who qualifies you for head of household filing status. Therefore, we refigured your tax using the filing status for a single person. |
| 109 | We can't allow the exemption for your spouse with the filing status you used. |
| 110 | You can take the full exemption amount for a dependent who was born or died during the tax year. |
| 111 | You incorrectly totalled the number of exemptions you claimed. |
| 112 | You can't claim an exemption for yourself when you can be claimed as a dependent on another person's return. |
| 113 | Welfare payments, workmen's compensation, etc., aren't taxable. Therefore, we took that amount off the income section of your return. |
| 114 | You didn't include all the income shown on your Form(s) W-2, W-2G, or 1099 in the income section of your return. |
| 115 | You and/or your spouse shouldn't be listed as dependents. We decreased the number of your exemptions accordingly. |
| 116 | You figured your total taxable interest incorrectly or transferred the amount from your interest schedule to your return incorrectly. |

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- 117 You can file a joint return for the year of your spouse's death. If you claim dependent children, you can use qualifying widow(er) filing status for the following two years.
- 118 You must deduct any repayment of prior year social security benefits as an itemized deduction on Schedule A.
- 119 You figured your total taxable dividend income incorrectly or transferred the amount from your dividend schedule to your return incorrectly.
- 121 You transferred your net profit (or loss) from business incorrectly from Schedule C or C-EZ to the income section of your return.
- 122 You figured your net profit (or loss) from business or profession on Schedule C or C-EZ incorrectly.
- 123 You figured your short-term gains or losses on Schedule D incorrectly.
- 124 You figured your long-term gains or losses on Schedule D incorrectly.
- 125 You figured your capital gains and losses on Schedule D incorrectly.
- 126 You didn't include the amount of capital gain distributions from Schedule B on either your Schedule D or page 1 of your return.
- 127 You didn't include the amount of capital gain distributions from Form 2439 on either Schedule D or on page 1 of your return.
- 128 You transferred your capital gain or loss incorrectly from Schedule D to the income section of your return.
- 129 You transferred your capital gain or loss incorrectly from Form 4797 to the income section of your return.
- 130 We disallowed your adjustment for your tax deferred savings plan. Your W-2 Wages already reflected this adjustment.
- 131 You transferred your supplemental income (or loss) incorrectly from Schedule E to the income section of your return.
- 132 You figured your supplemental income (or loss) on Schedule E incorrectly.
- 133 You figured your net profit (or loss) from farming on Schedule F incorrectly.
- 134 You transferred your net farm profit (or loss) incorrectly from Schedule F to the income section of your return.
- 135 You can't subtract state income tax payments on page 1 of Form 1040. You should claim them as an itemized deduction on Schedule A. If you filed a Schedule A, we adjusted it accordingly. If you didn't file Schedule A, and your state tax was less than the standard deduction, we increased your adjusted gross income by the state tax amount you incorrectly subtracted. If you didn't file Schedule A, but your state tax was more than the standard deduction, we used your state tax amount as your total itemized deduction. If you have other itemized deductions in addition to state taxes, you should file an amended return, Form 1040X, to reduce your tax.
- 136 We can't allow the negative amount you reported for unemployment compensation. You may only subtract from your unemployment compensation total any amount that you repaid in the same tax year you received it.
- 137 You figured your total income on page 1 incorrectly.
- 138 You figured the taxable amount of your social security benefits incorrectly for page 1.
- 139 We can't allow your deduction for employee business expenses. Form 2106 was either incomplete or not attached.

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- 140 We adjusted your student loan interest deduction because you claimed more than the amount allowed. The maximum deduction you can claim is \$1,000. The deduction is not allowed on tax returns with a filing status of married filing separate, when modified adjusted gross income exceeds the maximum allowable amount for your filing status, or if another person can claim you as a dependent on their return.
- 141 You or your spouse claimed more than the amount allowed for your individual retirement arrangement (IRA) deduction. The maximum deduction you can claim is \$2,000 per person. You should file Form 8606 to report nondeductible contributions and figure the nontaxable part of your IRA (your IRA basis).
- 142 You aren't allowed to claim an IRA deduction unless your participation in the Keogh, Simple or Simplified Employee Pension Plan (SEP) was considered inactive. To find out if you were an active or inactive participant in the SEP, Simple or Keogh, you can get publication 1602 by calling 1-800-829-3676. If you find you weren't an active participant, write "not an active participant – Notice 87-16" on this notice and return it to us at the address shown at the top of this notice. If you find you were an active participant, you should file a Form 8606 to report nondeductible contributions and figure the nontaxable part of your IRA (your IRA basis).
- 143 You should claim employee business expenses as an itemized deduction on Schedule A. If your employer paid you for a vehicle, you must show the full fair rental value on Form 2106 and prorate that amount. If you itemized, we moved your expenses to Schedule A. If you didn't itemize, we disallowed your deduction and adjusted your tax accordingly.
- 144 You can't be claimed as a dependent on another person's return if you file a joint return and have a tax liability. Therefore, we increased your personal exemption.
- 145 You can't file as head of household if you can be claimed as a dependent on another person's return. We changed your filing status to single and refigured your tax accordingly.
- 146 We can't allow your adjustment to income for alimony paid. You didn't give us a social security number for the person who received the alimony, as required.
- 147 Using your itemized deductions instead of your standard deduction gives you a lower tax.
- 148 You added your adjustments to income on page 1 incorrectly.
- 149 You figured your adjusted gross income on page 1 incorrectly.
- 150 You transferred the amount of your adjusted gross income from page 1 to page 2 incorrectly.
- 151 We used the itemized deduction from the Schedule A you attached, rather than the standard deduction. Since you filed as married filing a separate return, both you and your spouse must itemize deductions.
- 152 You figured your medical and dental expenses on Schedule A incorrectly.
- 153 You added the taxes you paid on Schedule A incorrectly.
- 154 You figured the interest you paid on Schedule A incorrectly.
- 155 You added your contributions on Schedule A incorrectly.
- 156 You figured your miscellaneous expenses on Schedule A incorrectly.
- 157 You figured your casualty and theft loss on Form 4684 incorrectly. We adjusted your itemized deductions on Schedule A accordingly.
- 158 You incorrectly applied the limitation on your charitable contributions.
- 159 You transferred your casualty or theft loss Form 4684 to Schedule A incorrectly.

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- 160 We can't allow the gambling losses on your Schedule A that are more than the gambling winnings shown on your return.
- 161 Some or all of your "other miscellaneous deductions" on Schedule A are subject to the 2% limitation. We adjusted your Schedule A deductions total accordingly.
- 162 You can't pay taxes on your child's investment income on your return, unless you qualify to use Form 8814, parent's election to report child's interest and dividends. We refigured your tax liability accordingly. File Form 8615 with your child's return (Form 1040/A).
- 163 You didn't limit your itemized deductions correctly. You are required to limit your itemized deductions because of the amount of your adjusted gross income.
- 164 You added your itemized deductions on Schedule A incorrectly.
- 165 You transferred your itemized deductions from Schedule A to page 2 incorrectly.
- 166 Your Schedule A (itemized deductions) was either incomplete or not attached. We refigured your tax without itemized deductions.
- 167 You entered your earned income credit on your child care expenses form. We adjusted your child care credit using your correct earned income.
- 168 You reported that you can be claimed as a dependent on another person's tax return. In that case, your personal exemption is zero. Your standard deduction is limited. If your earned income is less than the basic standard deduction amount.
- 169 You entered your total standard deduction and personal exemption allowance incorrectly.
- 170 You reported that you can be claimed as a dependent on another person's tax return. In that case, your standard deduction is limited if your earned income is less than the basic standard deduction.
- 171 You incorrectly figured the standard deduction allowed to those age 65 or older and/or blind.
- 172 We refigured your tax using the standard deduction. Your remaining total itemized deduction was less than the standard deduction. You may need to amend your state income tax return to match this change.
- 173 You can no longer claim an additional exemption for age or blindness. We refigured your tax using the higher standard deduction allowed for those who are age 65 or older and/or blind.
- 174 You didn't subtract the standard deduction or subtracted the wrong amount when you figured your taxable income.
- 175 Using the standard deduction or the additional standard deduction for age or blindness instead of your itemized deductions lowers your tax.
- 176 You subtracted your deductions from your adjusted gross income incorrectly.
- 177 You incorrectly figured the deduction amount for the number of exemptions you listed.
- 178 You figured your taxable income incorrectly.
- 179 You didn't limit your exemptions correctly. You are required to apply the limit because of the amount of your adjusted gross income.
- 180 The tax amount you entered wasn't the correct amount from the tax table for your taxable income.
- 181 You figured or entered your tax incorrectly on page 2 of your tax return.
- 183 Using the tax table or the tax rate schedules lowers your tax.
- 184 You figured your tax using the tax rate schedules incorrectly.

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- 185 You incorrectly figured or transferred your capital gains tax from Part IV, Schedule D. We adjusted your tax accordingly on Page 2 of Form 1040.
- 186 Using the 28 percent rate for capital gains/capital gains distribution reduces your tax.
- 189 You transferred the tax on Form 8615 to page 2 of your Form 1040/A incorrectly.
- 190 You figured step 1 of Form 8615 incorrectly.
- 191 You figured step 2 of Form 8615 incorrectly.
- 192 You figured step 3 of Form 8615 incorrectly.
- 193 You don't need to file Form 8615. Your investment income was less than the minimum amount.
- 195 We can't allow your casualty or theft loss. Form 4684 was either incomplete or not attached.
- 196 You figured step 1 of Form 8814 incorrectly.
- 197 You figured step 2 of Form 8814 incorrectly.
- 199 You transferred the income from your Form(s) 8814 income (step 1) to page 1 of Form 1040 incorrectly.
- 200 You figured the Federal Unemployment (FUTA) Tax part of your Household Employment Taxes Incorrectly. We adjusted your Schedule H accordingly.
- 201 We can't allow the amount of loss you claimed on Schedule C or Schedule F. You didn't attach Form 6198 as required when you answered the at risk question describing your investment in the activity as "some is not at risk".
- 202 You didn't limit the amount of loss on Schedule C, E, or F by the amount at risk on Form 6198.
- 203 You transferred your credit for the elderly or the disabled from the related schedule to your Form 1040/1040A incorrectly.
- 205 We can't allow the credit for the elderly or the disabled. Information you reported shows that you aren't eligible for it.
- 206 You incorrectly figured your credit for the elderly or the disabled. We adjusted your credit accordingly.
- 207 When we figured your taxable income, you didn't owe any tax.
- 208 You gave us information that changed the amount of tax you owe.
- 209 We figured your tax for you.
- 210 You totaled your tax and additional taxes incorrectly in the tax computation section.
- 211 We can't allow the credit for the elderly or the disabled. Schedule R was either incomplete or not attached.
- 212 You showed no income for your spouse for the year. Therefore, we considered your spouse as a dependent and refigured your tax using the married filing separate status. You can file a joint return for a more favorable tax rate. However, to do that, you must file an amended return on Form 1040X because you and your spouse must sign a joint return.
- 213 We included all income reported as your own. You can't include spouse's income when you file as married filing separate return. Your spouse should report income on his or her own return. If you choose to combine your income, you may file a joint return. File Form 1040X to change your filing status or income reported.
- 214 You figured or entered your Total Household Employment Taxes incorrectly. We adjusted your Schedule H accordingly.
- 215 You figured your general business credit incorrectly.

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- 216 You transferred the amount of your general business credit incorrectly from Form 3800 to Form 1040.
- 217 We can't allow the foreign tax credit you claimed. Form 1116 was either incomplete or not attached.
- 218 We adjusted the Federal Unemployment (FUTA) Tax part of your Household Employment Taxes because we did not receive a reply to our request for additional information on Schedule H.
- 219 You didn't attach form(s) W-2 to support the wages on which your earned income credit was based. We changed your earned income credit accordingly.
- 220 You transferred your investment credit from Form 3468 to Form 1040 incorrectly.
- 221 We can't allow the investment credit you claimed. Form 3468 was either incomplete or not attached.
- 222 You transferred your adjusted gross income incorrectly from your return to your child and dependent care expenses schedule.
- 223 You transferred your credit for child and dependent care expenses incorrectly from your child and dependent care expenses form to page 2 of your return.
- 224 We can't allow your credit for child and dependent care expenses. You and/or your spouse if you filed married filing joint didn't show any earned income on your return as required to claim the credit.
- 225 We can't allow the credit and dependent care expenses shown on page 2 of your return. Form 2441 (or Schedule 2, Form 1040A) was either incomplete or not attached.
- 226 You figured your credit for child and dependent care expenses incorrectly.
- 227 You figured your Household Employment Taxes incorrectly. We adjusted your Social Security Taxes on Schedule H accordingly.
- 228 You figured your Household Employment Taxes incorrectly. We adjusted your Medicare Taxes on Schedule H accordingly.
- 229 You added your Social Security, Medicare and Federal Income Taxes incorrectly on Schedule H. We adjusted the total.
- 230 You figured your Household Employment Taxes incorrectly. We adjusted your total Social Security, Medicare, and Income Taxes on Schedule H accordingly.
- 231 You should send to your employee his/her share of the social security and medicare tax you may have withheld. In addition, you may have to file form W-2C, statement of corrected wage and tax amounts, to correct the social security and medicare wages you reported.
- 232 You subtracted your employee's advance earned income credit from your total Social Security, Medicare, and Income Tax withheld incorrectly on Schedule H.
- 233 You incorrectly transferred your Household Employment Taxes from Schedule H to page 2 of your return.
- 234 We can't allow the general business credit you claimed. You didn't attach the necessary supporting information.
- 235 You figured your mortgage interest credit incorrectly.
- 236 You transferred your self-employment tax from Schedule SE to Form 1040 incorrectly.
- 237 You transferred your net farm profit (or loss) from Schedule F to Schedule SE incorrectly.
- 238 You transferred your net profit (or loss) from Schedule C or C-EZ to Schedule SE incorrectly.

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- 239 We can't allow the optional method on Schedule SE (Form 1040). Information you reported shows that you don't qualify for it.
- 240 You figured your self-employment tax on Schedule SE incorrectly.
- 241 You don't owe self-employment tax when your net earnings from self-employment are less than \$400 (after multiplying your earnings by .9235 as shown on Schedule SE).
- 242 You don't owe self-employment tax on your church wages when they are less than \$100 (after multiplying your church wages by .9235 as shown on Schedule SE).
- 243 You added your credits incorrectly on page 2.
- 244 You subtracted your credits from tax on page 2 incorrectly.
- 245 Your alternative minimum was transferred incorrectly from Form 6251 to Form 1040.
- 246 You figured your adjustments and tax preference items incorrectly on Form 6251, Part I
- 247 You figured your alternative minimum taxable income incorrectly on Form 6251, Part II.
- 248 You figured your exemption amount and alternative minimum tax incorrectly on Form 6251, Part III.
- 249 You figured your alternative minimum tax on Form 6251 incorrectly.
- 250 You figured your alternative minimum taxable income on Form 6251 incorrectly.
- 251 You transferred your tax on an individual retirement arrangement or qualified retirement plan from Form 5329 to Form 1040 incorrectly.
- 252 The amount you reported as advance earned income credit payments you received doesn't match information on your Form(s) W-2 or other supporting documents.
- 253 You incorrectly added the amounts used to figure your total tax on page 2.
- 254 The amount you reported as total federal income tax withheld doesn't match the amount shown on your Form(s) W-2 or other supporting documents.
- 255 We can't allow the amount you reported as federal income tax withheld. You didn't attach your Form(s) W-2 as verification as required.
- 256 You entered your social security tax withheld instead of your federal income tax withheld on your return.
- 257 We figured your earned income credit.
- 258 We can't allow your earned income credit. Information reported shows that you don't qualify for it.
- 259 Your earned income credit was figured or entered incorrectly on your return.
- 260 We can't allow the excess social security, medicare, or railroad retirement tax withheld. You didn't attach your Form(s) W-2 as required.
- 261 You entered your excess social security, medicare, or railroad retirement tax withheld incorrectly.
- 262 You figured your credit for federal tax on fuels on Form 4136 incorrectly.
- 263 We can't allow the credit you claimed for federal tax on fuels. Form 4136 was either incomplete or not attached.
- 264 You transferred the amount of your credit for federal tax on fuels from Form 4136 to Form 1040 incorrectly.
- 265 We can't allow the regulated investment company credit you claimed. Form 2439 was either incomplete or not attached.
- 266 You added amounts in the payments section incorrectly.
- 267 You figured your empowerment zone employment credit on Form 8844 incorrectly.

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- 268 You transferred your empowerment zone employment credit from Form 8844 incorrectly.
- 269 You figured your refund amount or the amount you owe incorrectly.
- 270 You checked the box on page 2 indicating that your spouse has itemized deductions. In that case both you and your spouse must use itemize deductions. We adjusted your return accordingly.
- 271 You can't claim gambling losses unless you itemize your deductions. Also, gambling losses can't be more than gambling income.
- 272 You can't claim both the standard deduction and itemized deductions when figuring your taxable income. We used the amount that gives you the lower tax rate.
- 273 We can't allow the empowerment zone employment credit you claimed. Form 8844 was either incomplete or not attached.
- 274 You didn't multiply your self-employment earnings correctly by .9235 on Schedule SE. We adjusted the amount of your self-employment tax on page 2 of Form 1040 to correct this.
- 275 You figured your credit for prior year minimum tax on Form 8801 incorrectly.
- 276 You transferred your credit for prior year minimum tax from Form 8801 to Form 1040 incorrectly.
- 277 We can't allow the credit you claimed for prior year minimum tax. Form 8801 was either incomplete or not attached.
- 278 You figured your tax on lump-sum distributions on Form 4972 incorrectly.
- 279 You transferred your tax on lump-sum distributions from Form 4972 to Form 1040 incorrectly.
- 280 The child (or children) you listed in Part II of your schedule earned income credit isn't a "qualifying child" under the rules for the earned income credit. We adjusted your credit accordingly.
- 281 You figured your "earned income" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
- 282 You figured your "basic credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
- 283 You figured your "health insurance credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
- 284 You made an error on your Schedule EIC when you figured or failed to figure your credit for a child under age one.
- 285 You figured your "total earned income credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
- 286 You transferred your total earned income credit from your Schedule EIC to your Form 1040/A incorrectly.
- 287 Schedule EIC was either incomplete or not attached. We changed your EIC, accordingly.
- 288 You figured your credits incorrectly. Either you completed your credit schedule incorrectly, or incorrectly applied the limit Form 6251 to your credit. Tax credits are limited to the difference between your tax before credits (Form 1040) and tentative minimum tax (Form 6251). We adjusted your return accordingly.
- 289 Your credits are limited by the alternative minimum tax. You aren't liable for this tax, but the alternative minimum tax computation on Form 6251 limits your credits.

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- 290 You didn't figure the Credit Reduction amount from Schedule H or you figured it incorrectly. We adjusted your Household Employment taxes accordingly.
- 291 On Form 4137, you incorrectly figured your social security/medicare tax on tip income not reported to your employer.
- 292 Your social security/medicare tax on tip income not reported to your employer was transferred incorrectly from Form 4137 to Form 1040.
- 293 We can't allow your earned income credit. You can't claim the credit with your filing status.
- 294 We can't allow your earned income credit. Your earned or adjusted gross income is more than the maximum you can have to claim the credit.
- 295 We can't allow your earned income credit. Your return didn't show any earned income as required.
- 296 You did not provide the source of your non-taxable earned income to support your claim for Earned Income Credit. We changed your Earned Income Credit, accordingly.
- 297 You can deduct half the self-employment tax figured on Schedule SE from your income on Form 1040, page 1. We adjusted your return accordingly.
- 298 We can't allow the mortgage interest credit you claimed. Form 8396 was either incomplete or not attached.
- 299 You figured or entered your deduction for self-employment tax incorrectly on page 1. Your deduction for self-employment tax is one half of the self-employment tax figured on Schedule SE.
- 300-499 International only
- 600 We adjusted your taxable IRS distribution. You can claim a ROTH IRA conversion only in the 1998 tax year. You should report your ROTH IRA conversion on Form 8606, Nondeductible IRAs (contributions, distributions, and basis), and attach it to your 1998 Form 1040. If you've already filed your 1998 Form 1040 and did not include this information, please file an amended 1998 tax return on Form 1040X to report your ROTH IRA conversion amount.
- 601 You incorrectly figured the amount on line 17 of your Form 8606, Nondeductible IRAS (contributions and basis). We adjusted your taxable IRA amount and your tax accordingly.
- 602 You did not include the proper amount of taxable IRA distributions from line 17, Form 8606 in the taxable IRA amount on your tax return. We adjusted the amount you figured on line 15B, Form 1040 (Line 10B, Form 1040A; Line 168, Form 1040R) and your tax accordingly.
- 604 You did not include a social security number, or IRS individual taxpayer identification number for your dependent(s). The number you must use must be from the Internal Revenue Service or the Social Security Administration. As a result, we did not allow your exemption(s). **Note:** If you have a social security number (s) from the Social Security Administration for your child(ren), please provide us with the numbers and names. If you do not have a number, you will need to contact the Social Security Administration to get a number before we can assist you in making any changes. If you are not eligible to obtain a Social Security Number, you need to file Form W-7, application for IRS Individual Taxpayer Identification Number. To order Form W-7, please call 1-800-829-3676.

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- 605 Since the taxpayer identification number(s) or name(s) you gave us for your dependent(s) does not match our records or the records provided by the Social Security Administration, we did not allow your exemption(s). Please compare the number(s) and name(s) on your tax return with the Social Security card(s), if you have a Social Security Number, or the letter issued by the Internal Revenue Service, if you have an IRS Individual Taxpayer Identification Number. If you call us at the phone number listed above, please provide us with the correct information.
- 616 We can't allow your Earned Income Credit because you can be claimed as a dependent on another taxpayer's return.
- 617 Since you failed to compute self employment tax on your self employment income, we computed the tax.
- 621 Since you did not include a Social Security Number for your dependent(s), we did not allow your credit for child and dependent care.
- 622 Since the Social Security number or name you gave us for your dependent(s) does not match the records provided by the Social Security Administration, we did not allow your credit for child and dependent care.
- 623 Since you did not include a correct Social Security Number, Employer Identification Number or IRS Individual Taxpayer Identification Number for your child care provider of Form 2441/Schedule 2, we removed your credit for child and dependent care expenses. Please provide us with the correct number of the individual who provided the child care for your dependent(s).
- 624 Since you did not include a correct Taxpayer Identification Number or name for your child that matches our records or the records provided by the Social Security Administration, we removed your credit for child dependent care expenses. Please provide us with the correct number and name for the Social Security Card for the child. If the child has an IRS Individual Taxpayer Identification Number please provide us with the name and number on the letter from the Internal Revenue Service.
- 647 We did not allow your personal exemption. (See note below) Your Social Security Number (SSN) and/or name does not match the records provided by the Social Security Administration (SSA).
NOTE: If you have an SSN, please call the telephone number at the top of this notice and tell us the number and name on your Social Security card. If you do not have an SSN, please contact the SSA to get one before we can assist you. If you do not qualify for an SSN, file Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN). Call 1-800-829-3676 to request Form W07. If you have a correct SSN or ITIN, we can help you in making changes to allow your personal exemption. If you pay someone to prepare your tax return, you may want to advise them of your response to this notice so they can update their records.
- 649 You made a mistake in determining your modified adjusted gross income for earned income credit. The mistake is due to losses reported on your return. Refer to the 1040 instructions for detailed information. As a result, we reduced or removed your earned income credit.
- 654 You are not eligible for earned income credit based on the amount of your investment income.
- 655 You entered an amount for nontaxable Earned Income, which based on the source, is not considered nontaxable earned income. We changed your Earned Income Credit accordingly.
- 656 You didn't include your nontaxable earned income from your Form(s) W-2. We changed your Earned Income Credit accordingly.

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- 657 We figured your Earned Income Credit for you. Information on your return shows you may be eligible for a larger credit. You should obtain and complete a Schedule EIC to see if you are eligible. If you think you are, complete and file an amended return on Form 1040X and the Schedule EIC.
- 667 The child (or children) you listed on the Schedule EIC isn't a "qualifying child" under the rules for Earned Income Credit. However, you are eligible for the Earned Income Credit for taxpayers without "qualifying children". We adjusted your Earned Income Credit accordingly.
- 669 You figured your refund amount or the amount you owe incorrectly.(Note: TPNC 669 is computer generated on a SCRIPS 1040EZ and has the same literal as TPNC 269.
- 670 You figured your credit for qualified adoption expenses (form 8839) incorrectly.
- 671 You figured your modified adjusted gross income on Form 8839 incorrectly. We adjusted your adoption credit on page 2 of your tax return accordingly.
- 672 You incorrectly transferred your qualified adoption expenses from Form 8839 to page 2 of your tax return.
- 673 We cannot allow your adoption credit. Form 8839 (Qualified Adoption Expenses) was either incomplete or not attached.
- 679 You figured your medical savings account (MSA) deduction on Part II of Form 8853 incorrectly. We adjusted your MSA deduction on page 1 of Form 1040 accordingly.
- 680 You figured your medical savings account (MSA) deduction on Part II of Form 8853 incorrectly. We adjusted your MSA deduction on Page 1 of Form 1040 accordingly. NOTE: If your MSA contributions were more than your MSA contributions. Use Part III of Form 5329 to figure this additional tax, if applicable. If you owe this additional tax, please amend your tax return by filing Form 5329. Please include your social security number and "Form 5329" on your check or money order, if applicable.
- 681 You figured your medical savings account (MSA) deduction on Part II of Form 8853 incorrectly. Information on your Form 8853 indicated employer contributions were made to at least one MSA. Therefore, we disallowed the MSA deduction reported on page 1 of your tax return. NOTE: If you (and/or your spouse filed a joint return) made contributions to an MSA, you may have to pay a tax on excess contributions. Use Part III of Form 5329 to figure this additional tax. If applicable, if you owe this additional tax, please amend your tax return by filing Form 5329. Please include your Social Security Number and "Form 5329" on the check or money order, if applicable.
- 682 You incorrectly transferred your medical savings account (MSA) deduction from Part II of Form 8853 to Page 1 of Form 1040.
- 683 You figured your taxable medical savings account (MSA) distributions on Part III of Form 8853 incorrectly. We adjusted the "other income" line on page 1 of form 1040 accordingly. We also adjusted the MSA tax reported on page 1 of Form 1040, if applicable.
- 684 You did not include the taxable medical savings account (MSA) distributions from Part III of Form 8853 on the "other income" line on page 1 of form 1040. We adjusted your form 1040 accordingly.
- 685 You incorrectly figured, or didn't figure, the 15 percent medical savings account (MSA) tax on taxable MSA distributions reported on Part III of Form 8853. We adjusted your tax on page 2 of form 1040 accordingly.
- 686 We cannot allow your medical savings account (MSA) deduction reported on Page 1 of Form 1040. Form 8853 was either incomplete or not attached.
- 687 You or your spouse claimed more than the amount allowed for your medical savings account deduction. We adjusted Page 1 of Form 1040 accordingly.

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- 688 You did not include the taxable payments from long-term care (LTC) services and contracts from page 2 of Form 8853 on the "other income" line on page 1 of Form 1040. We adjusted your form 1040 accordingly.
- 690 We reduced or removed your child tax credit and/or additional child tax credit. You did not include your dependent child's taxpayer identification number on your tax return.
- 691 Since the taxpayer identification number(s) or name(s) you gave us for your dependent does not match our records or the records provided by the Social Security Administration, we did not allow all or part of your child tax credit and/or additional child tax credit. Please compare the number(s) and name(s) listed on your tax return with the child(ren)'s has a Social Security card(s), if the child(ren) has a social security number(s)(SSN), or the letter issued by the Internal Revenue Service. If you have an IRS Individual Taxpayer Identification Number (ITIN). If you call us at the phone number listed above, please provide us with the correct information.
- 692 You incorrectly figured your child tax credit. We adjusted your credit accordingly.
- 693 We adjusted your credit for the Hope and/or Lifetime Learning credit because you claimed more than the amount allowed. The credit can be claimed only for a student(s) you claim as a dependent for an exemption(s). The credit is not allowed on a tax return with a filing status of married filing separate, when adjusted gross income exceeds the maximum amount allowable for your filing status, or if another person can claim you as a dependent on their return.
- 695 We cannot allow your Hope and/or Lifetime Learning Credit. Your Form 8863 (Education Credits) was either incomplete or not attached to your tax return.
- 697 You incorrectly figured your additional child tax credit on Form 8812. We adjusted your credit accordingly.
- 698 We cannot allow your additional child tax credit because your Form 8812 was either incomplete or not attached to your tax return.
- 699 You cannot claim the child tax credit, additional child tax credit, Hope credit, Lifetime Learning credit, or Student Loan Interest deduction for tax years prior to 1998. We adjusted your tax accordingly.
- 701 We did not allow your earned income credit. (see not below). The Social Security Number (SSN) and/or name for your spouse is missing or does not match the records provided by the Social Security Administration (SSA). The Social Security Number must be a number issued to your spouse by the SSA.
Note: If your spouse has an SSN, please call the telephone number at the top of this notice and tell us the name and number on the Social Security Card. If your spouse does not have an SSN, please contact the SSA to get one before we can assist you. If your spouse does not qualify for an SSN, file Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN). Call 1-800-829-3676 to request Form W-7. If you pay someone to prepare your tax return, you may want to advise them of your response to this notice so they can update their records.
- 702 The Taxpayer Identification Number you gave us for yourself and/or your spouse was issued by the Internal Revenue Service. To qualify for earned income credit, you must have a Social Security number issued by the Social Security Administration. As a result, we did not allow your earned income credit.

**IMF Input Computer Prints
Code**

- 743 We reduced or removed your Earned Income Credit (EIC). You did not include a Social Security Number (SSN) for your child(ren) who qualifies you for the Earned Income Credit. the Social Security Number(s) you use must be issued by the Social Security Administration (SSA). Be sure to use the correct Social Security Number for your EIC qualifying child(ren) and a correct SSN, IRS Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) for each dependent you claim on your future tax returns.
- 744 We reduced or removed your Earned Income Credit (EIC). The Social Security Number (SSN) you gave us for your child(ren) who qualifies you for the Earned Income Credit does not match the records provided by the Social Security Administration (SSA). Please compare the Social Security Number(s) and Name(s) listed on your tax return with the child(ren)'s Social Security Card(s). When you call us at the telephone number listed above, please provide us with the information on the card(s). Be sure to use the correct Social Security Number for your EIC qualifying child(ren) and a correct SSN, IRS Individual Taxpayer Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN) for each dependent you claim on your future tax returns.
- 745 The Taxpayer Identification Number you gave us for your earned income credit qualifying child was issued by the Internal Revenue Service. To qualify for the credit, you must have a Social Security Number issued by the Social Security Administration. As a result, we did not allow your earned income credit.
- 748 We did not allow your Personal Exemption and Earned Income Credit. (See the note below) Your Social Security Number (SSN) and/or name does not match the records provided by the Social Security Administration (SSA). The Social Security Number must be a number issued to you by the SSA.
Note: If you have an SSN issued by the SSA, please call the telephone number at the top of this notice and tell us the number and name on the Social Security Card. If you do not have an SSN, please contact the SSA to get one before we can assist you in making any changes to allow your personal exemption and earned income credit (EIC). If you do not qualify for an SSN, file Form W-7, Application for IRS Individual Taxpayer Identification Number (ITIN). Call 1-800-829-3676 to request Form W-7. If you pay someone to prepare your tax return, you may want to advise them of your response to this notice so they can update their records.

Dual Status**IMF Input Computer Prints
Code**

- 320 Based on the information on your return, you don't qualify as a dual status taxpayer. We changed your return accordingly. Please see Publication 519 for further information.
- 321 We didn't receive your answer to our request for the dates you were in the U.S. Therefore, we changed your dual status return using only Form 1040NR. We changed your return accordingly.
- 322 You figured your taxable income incorrectly on your dual status return when you combined the effectively connected income from your statement with the income on the return. We changed your return accordingly.
- 323 As a dual status taxpayer, you aren't entitled to the standard deduction. We changed your return accordingly.

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Dual Status

- 324 You transferred your tax due on income not effectively connected to a U.S. trade or business incorrectly from your Form 1040, page 2. We changed your return accordingly
- 325 We can't allow your earned income credit. It appears you don't qualify. We changed your return accordingly. If you believe you do qualify, you should file an amended return on Form 1040X and provide the U.S. address and length of time you lived in the U.S.

International Form 1040**IMF Input Computer Prints
Codes**

- 340 We can't allow a deduction for a U.S. government cost-of-living allowance. We changed your return accordingly
- 341 Your credit on Form 8689, "Allocation of Income Tax to the Virgin Islands", can't be more than the tax due on your Form 1040. We changed your return accordingly.
- 342 We can't allow your Guam withholding since we've unable to determine your place of residence. We changed your return accordingly.

Form 1040NR**IMF Input Computer Prints
Codes**

- 401 You can't deduct state and local tax payments as a negative amount on page 1 of Form 1040NR. Since we're unable to determine from Form W-2 the amount of state/local tax paid, we disallowed the deduction and changed your return accordingly.
- 402 We can't allow your scholarship or fellowship exclusion. You didn't attach the required supporting statement. We changed your return accordingly.
- 403 Gambling winnings are exempt from tax due to a U.S. tax treaty with your country of residence. We changed your return accordingly
- 404 We disallowed your treaty exemption because you didn't answer questions "K" and "L" on page 5 of Form 1040NR. We changed your return accordingly.
- 405 We can't allow the exemption for your teaching income because article 19 of the China Treaty allows the exemption for only three years. We changed your return accordingly.
- 406 We can't allow your treaty exemption. The treaty you claimed is not a valid tax treaty. We changed your return accordingly.
- 407 Because you didn't reply to our request for more information we disallowed your treaty exemption and changed your return accordingly.
- 408 The amount you entered as U.S. tax withheld at source doesn't match the amount shown on Form(s) 1042S.
- 409 We can't allow your tax treaty exclusion on the tax form you filed. You didn't file Form 1040NR as required to exclude income under a tax treaty. We changed your return accordingly. If you believe you do qualify for the tax treaty exclusion, you should file an amended return on Form 1040X.
- 410 We can't allow itemized deductions against income that is not effectively connected to a U.S. trade or business. We changed your return accordingly.

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Form 1040NR**IMF Input Computer Prints
Codes**

- 411 You aren't entitled to the standard deduction when you file Form 1040NR. We changed your return accordingly.
- 412 You figured your total tax incorrectly on income not effectively connected with a U.S. trade or business from Form 1040NR, page 4. We changed your return accordingly.
- 413 You incorrectly transferred the amount of tax on income not effectively connected with a U.S. trade or business on Form 1040NR, page 4 to page 2, line 46. We changed your return accordingly.
- 414 You figured your tax using an incorrect tax treaty rate. We changed your return accordingly.
- 415 You figured you tax incorrectly on Form 1040NR, page 2, using the tax tables. We refigured your using the 30% (or lower treaty) rate from Form 1040NR, page 4. We changed your return accordingly.
- 416 Nonresident aliens aren't required to pay social security tax on self-employment income. We changed your return accordingly.
- 417 You aren't due the refund shown on your Form 1040NR. Our tax treaty with your country states that you aren't entitled to a refund of tax withheld on U.S. social security benefits. You must pay U.S. tax on these benefits. We changed your return accordingly.
- 418 Your tax rate for gambling winnings paid to nonresident aliens is 30%. We changed your return accordingly.
- 419 We can't allow the amount you reported as "U.S. Tax Withheld on Dispositions of Real Property Interest." You didn't attach Form(s) 8288A and/or Form(s) 1042S to verify the amount as required.
- 420 We can't allow the amount you reported as tax withheld. You didn't attach Form(s) W-2, 1042S, 1099 or other supporting documents as required. We changed your return accordingly.
- 421 The amount you entered as U.S. tax withheld at the source doesn't match the amount shown on Form 1042S. We changed your return accordingly.
- 422 We can't allow the amount you reported for "Income Tax Withheld at Source". You didn't attach Form(s) 1042S to verify the amount as required. We changed your return accordingly.
- 423 We can't allow the amount withheld by a "Partnership Under Section 1446". You didn't attach Form 8805 and/or 1042S to verify the amount withheld as required. We changed your return accordingly.
- 424 We have no record of the payment shown on line 60(a), Form 1040NR and Form 8288.-A We changed your return accordingly.
- 425 We can't allow the amount you reported as "U.S. Tax Withheld on Dispositions on Real Property Interest". You didn't attach Form(s) 8288-A and/or 1042S to verify the amount as required. We changed your return accordingly.
- 427 We can't allow your scholarship or fellowship exclusion. You didn't attach the required supporting statement. We changed your return accordingly.
- 428 We disallowed your treaty exemption because you didn't answer questions "K" and "L" on page 2 of Form 1040NR EZ. We changed your return accordingly.
- 429 We can't allow the exemption for your teaching income because article 19 of the China Treaty allows the exemption for only three years. We changed your return accordingly.
- 430 We can't allow your treaty exemption. The treaty you claimed is not a valid tax treaty. We changed your return accordingly.

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Form 1040NR**IMF Input Computer Prints
Codes**

- 431 Because you didn't reply to our request for more information we disallowed your treaty exemption and changed your return accordingly.
- 432 We can't allow your tax treaty exclusion on the tax form you filed. You didn't file Form 1040NR EZ as required to exclude income under a tax treaty. We changed your return accordingly. If you believe you do qualify for the tax treaty exclusion, you should file an amended return on Form 1040X.
- 433 You aren't entitled to the standard deduction when you file Form 1040NR EZ. We changed your return accordingly.
- 434 You figured your tax using an incorrect tax treaty rate. We changed your return accordingly.
- 435 We can't allow the amount you reported as tax withheld. You didn't attach Form(s) W-2, 1042S, 1099 or other supporting documents as required. We changed your return accordingly.
- 436 The amount you entered as U.S. tax withheld at the source doesn't match the amount shown on Form 1042S. We changed your return accordingly.
- 437 We can't allow the amount you reported for "Income Tax Withheld at Source". You didn't attach Form(s) 1042S to verify the amount as required. We changed your return accordingly.

Form 1040SS**IMF Input Computer Prints
Codes**

- 470 You don't qualify to use the optional method on Form 1040SS. We changed your self-employment tax accordingly.
- 471 You didn't multiply your self-employment earnings by .9235, as shown on Form 1040SS, line 4a. We changed your self-employment tax accordingly.
- 472 You don't owe self-employment tax when your net earnings from self-employment are less than \$400, after multiplying by .9235, as shown on Form 1040SS, line 4a. We changed your self-employment tax accordingly.
- 473 You figured your social security self-employment tax incorrectly on Form 1040SS. We changed your self-employment tax accordingly.
- 474 You figured your refund or the amount you owe incorrectly on Form 1040SS. We changed your self-employment tax accordingly.

Form 1040PR**IMF Input Computer Prints
Code**

- 495 You don't qualify to use the optional method on Form 1040PR. We changed your self-employment tax accordingly. (Usted no reúne los requisitos para el uso del método opcional en la Planilla (Forma) 1040PR. Por lo tanto, nosotros le cambiamos su contribución sobre el trabajo for cuenta propia.)

Form 1040PR

- 496 You didn't multiply your self-employment earnings by .9235 as shown on Form 1040PR, line 4a. We changed your self-employment tax accordingly. Usted no calculo en su contribucion sobre el trabajo por cuenta propia, multiplicar su ingreso por .9235, como se demuestra en la Planilla (Forma) 1040PR, linea 4a. Por lo tanto, nosotros le ajustamos su contribucion sobre el trabajo por cuenta propia.)
- 497 You don't owe self-employment tax when your net earnings from self-employment are less than \$400 after multiplying by .9235, as shown on Form 1040PR, line 4a. Usted no esta sujeto a la contribucion sobre el trabajo por cuenta propia, cuando su ingreso neto es menor d \$400 despues de haberse multiplicado por .9235, como se demuestra en la Planilla (Forma) 1040PR, linea 4a.)
- 498 You figured your refund or the amount you owe incorrectly on Form 1040PR. (Usted calculo su reintegro o la cantidad que adeuda incorrectamente en la Planilla (Forma) 1040PR. Por lo tanto, nosotros le cambiamos su contibucion sobre el trabajo for cuenta propia.)
- 499 You figured your refund or the amount you owe incorrectly on Form 1040PR. We changed your self-employment tax accordingly. (Usted calculo su reintegro o la cantidad que adeuda incorrectamente en la planilla (forma) 1040PR. Por lo tanto, nosotros le cambiamos sue contibucion sobre el trabajo for cuenta propia.)

1040 Prior Year Notice Codes**IMF Input
Code****Computer Prints**

- 514 You figured your taxable income incorrectly. You can't exclude wages you earned in Operation Desert Storm from income in 1990. You may only exclude wages earned in a combat zone. Desert Storm wasn't declared a combat zone until January 17, 1991. We adjusted your return accordingly.
- 540 You can't claim moving expenses on page 1 of Form 1040. You should claim moving expenses as an itemized deduction on Schedule A.
- 581 You can't use the tax rate schedule to figure tax when your taxable income is less than \$50,000. Therefore, we refigured your tax using the tax table.
- 582 You figured your "Basic Credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
- 583 You figured your "Health Insurance Credit" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
- 584 You figured your "Extra Credit for Child under age 1" on your Schedule EIC incorrectly. We adjusted your credit accordingly.
- 585 You figured your Schedule D tax incorrectly.
- 586 You transferred your total Earned Income Credit from your Schedule EIC to your Form 1040A incorrectly.
- 590 You figured your Schedule D tax incorrectly.
- 669 An error was made on your return when your refund or the amount you owe was figured. Valid for Form 1040EZ's input through SCRIPS

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BMF Math Error Notice Codes**Form 990C, 990T, 1120 & 1041****Input
Code****Computer Prints**

- 01 An error was made when your total income was figured.
- 02 An error was made when your total deductions were figured.
- 03 The contributions deducted were more than can be allowed.
- 04 An error was made when your taxable income was figured.
- 05 An error was made when your total income tax was figured.
- 06 We refigured your total income tax by using the alternative tax computation. This was to your advantage.
- 07 Your special deductions were more than can be allowed.
- 08 The credit claimed was more than can be allowed.
- 09 An error was made when your deductions were figured.
- 10 The amount of tax due, or the amount you overpaid, was not correct.
- 11 Your Foreign Tax Credit was more than can be allowed.
- 12 An error was made in the amount of your Investment Credit applied against your tax.
- 13 An error was made on the amount of your Work Incentive (WIN) Credit applied against your tax.
- 14 An error was made when your alternative tax was figured.
- 15 An error was made when your gains and losses were figured on Schedule D.
- 16 An error was made when your gains and losses were figured on Form 4797.
- 17 An error was made when your minimum tax was figured.
- 18 An incorrect amount of surtax exemption was shown on your Schedule J or on Form 1120-FY.
- 19 Reserved
- 20 An error was made in the amount shown as your exemption.
- 21 An error was made in the amount of your Jobs Credit applied against your tax.
- 22 Your deduction for additional first year depreciation was more than can be allowed.
- 23 An error was made when the Alternative Minimum Tax was figured.
- 26 An error was made when the Research Credit was figured.
- 27 The estimated tax payments (Federal Tax Deposits and applied overpayment from last year's tax) shown on your account do not agree with the amount claimed on your return.
- 28 An error was made in determining the amount of your overpayment.
- 29 Reserved
- 30 An error was made in figuring Total Income Tax for a fiscal year with two tax rates.
- 31 An error was made when the General Business Credit was figured on Form 3800.
- 32 An error was made when the Low Income Housing Credit was figured on Form 8586.
- 33 An error was made when the Recapture of Low Income Housing Credit was figured on Form 8611.
- 34 An error was made when the Credit for prior year minimum Tax was figured on Form 8801.
- 44 We eliminated the estimated tax penalty for the above tax period. If you prepaid the penalty, we will refund it to you.
- 45 An error was made when the Orphan Drug Credit was figured on Form 8820.

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Form 990C, 990T, 1120 & 1041

**Input
Code**

Computer Prints

90 Blank notice (10 blank lines in explanation area)

(Form 720)

**Input
Code**

Computer Prints

01 The amount of undeposited taxes due, or the amount you overpaid, was not correct.

02 The credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.

03 An error was made when your total tax was figured.

04 Part of the credit shown on line 2 as an adjustment cannot be allowed because credit adjustments on Form 720 cannot exceed the tax reported on the return. You may use Form 843, claim, or if applicable, Form 4136, Computation of Credit of Federal Tax on Fuels, to obtain any remaining credit.

05 The amount shown for adjustments was not correct.

06 An error was made when the tax as adjusted was figured.

07 Part of the credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.

08-23 Reserved

24 The amount shown as the Total Tax Deposited for the quarter and/or overpayment from previous quarter was not correct.

Forms 941, 941SS, 945, 943 & 943SS

**Input
Code**

Computer Prints

01 The amount of undeposited tax due, or the amount you overpaid, was not correct.

02 The credit shown as an adjustment cannot be allowed because it was not claimed within 3 years from the time the original return was filed, or within 2 years from the time the tax was paid.

03 An error was made when your total taxes were figured.

04 The corrections you furnished on Form 941C were not shown as adjustments on your return.

05 An error was made when the corrections shown on your Form 941C were figured.

06 The excess withheld income tax shown as an adjustment cannot be allowed because it was not claimed for a tax period ending within the same calendar year for which it was originally reported unless it is the result of an "Administrative error". To claim a refund for the excess Withheld Income Tax, complete and return the enclosed Forms 843 Claim and 941c, Statement to Correct Information.

07 You made an error when computing your total Social Security or Medicare tax..

10 An error was made when the amount of your Advance Earned Income Credit payments was subtracted from your total taxes.

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Forms 941, 941SS, 945, 943 & 943SS

Input Code	Computer Prints
11	Reserved
12	The total of your Federal Tax Deposits was incorrectly shown on the line for Advance Earned Income Credit payments.
13	The final payment with your return was incorrectly shown on the line for Advance Earned Income Credit payments.
14	The Advance Earned Income Credit payment cannot be more than the appropriate percentage of the total wages and other compensation you paid.
15	Reserved
17	The Advance Earned Income Credit payment cannot be the same as or more than the amount paid with the return.
19	The Advance Earned Income Credit payment cannot be the same as or more than Total Tax.
20	The Advance Earned Income Credit payment cannot be the same as or more than the Total Federal Tax Deposit amount.
21	An incorrect Social Security tax rate was used in computing your Social Security taxes.
22	You used an incorrect Medicare rate in computing your Medicare taxes.
23	Reserved
25	Reserved
26	The amount reported as the total Federal Tax Deposit for the year was not correct. (MCC Generated)
27	We have adjusted your tax as shown because we did not receive a reply to our request for additional information.

Form 940/940EZ

Input Code	Computer Prints
01	The balance due, or the amount you overpaid, was not correct.
02	An error was made in Part II of your return when your FUTA tax was figured.
03	The amount shown as a State Credit was not correct because the payment to that state was late.
04	An error was made in Part III of your return when your net FUTA tax was figured.
05	Your taxable wages were incorrectly reported as exempt wages.
06	An error was made when your allowable State Credit was figured.
07	An error was made in computing your gross FUTA tax in Part II of Form 940.
08	The credit reduction amount was not figured or was incorrect.
09	An error was made in determining the amount of exempt payments in Part 1 or in subtracting the exempt payments from the total payments.
10	We have adjusted your tax as shown because we did not receive a reply to our request for additional information.
11	An error was made in Part 1 of your Form 940-EZ when your FUTA tax was figured.

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Form 940/940EZ**Input
Code****Computer Prints**

- 12 An error was made on your return because you checked 'No' in Box A and/or B or checked C, but computed the tax in Part II instead of using Parts III and V. (1991 and prior years only).
- 13-25 Reserved
- 26 The amount reported as total Federal Tax Deposits for the year was not correct. (MCC Generated)
- 27 An error was made in the computation of exempt payments. Corporate Officers wages are not exempt from Federal Unemployment Tax. The first \$7,000.00 of each officer's wages are fully taxable at the current prevailing rate. We have adjusted your tax accordingly.
- 28 Since you failed to reply to our request for additional information, we have added all officers' wage amounts to your total taxable wages and assessed tax accordingly. Corporate Officers wages are taxable on the first \$7,000.00 paid at the current prevailing rate.
- 90 BLANK

Forms 11, 11B, 11C, 706, 706NA, 709, 730, 2290**Input
Code****Computer Prints**

- 01 The amount of tax was not figured correctly.
- 02 The tax rate was not used correctly.
- 03 The vehicles reported on a return for a later tax period were also taxable for the above tax period.
- 04 The installment paid with this return was insufficient or the return was not filed by the date it was due.
- 05 The tax amounts shown by category did not equal the total tax due.
- 06 Only vehicles acquired after the beginning of the fiscal year, or vehicles which go over the 5,000/7,500 mile limitations after the tax had been suspended for non-highway or agricultural use are to be reported on supplemental returns.
- 07 The amounts of wagers and lay-off wagers were not added correctly.
- 08 The credit cannot be allowed because a statement was not furnished as required by the instructions on Form 730.
- 09 An error was made when the amount of your credit was subtracted from your tax.
- 10 An error was made when the amount of your taxable gifts was figured for the current period.
- 11 An error was made when the amount of your total taxable gifts was figured.
- 12 An error was made when the tax was figured on the total amount of your taxable gifts.
- 13 An error was made when the tax was figured on the total amount of your taxable gifts for the prior periods.
- 14 An error was made when the tax was figured on your taxable gifts for the current period (709).
- 15 The credit for state tax cannot be more than 95 percent of the federal tax (11-B).
- 16 The credit for state tax cannot be more than 80 percent of the federal tax (11-B).

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Forms 11, 11B, 11C, 706, 706NA, 709, 730, 2290**Input
Code****Computer Prints**

- 17 The credit for state tax cannot be allowed because the state does not have a gaming device tax (11-B).
- 18 The taxable take-off weight for piston powered aircraft is the weight over 2,500 pounds for each aircraft (2290).
- 19 The registration tax applies to all aircraft, regardless of weight, and it may not be pro-rated (2290).
- 20 An error was made on schedule A - real estate (706). There is an error on Page 2, Part III, Schedule A - Gross estate in the U.S. (706NA).
- 21 An error was made on schedule B - Stocks and Bonds (706). There is an error on Page 2, Part III, Schedule B - Gross estate in the U.S. (706NA).
- 22 An error was made on schedule C - Mortgages, Notes, and Cash (706). There is an error on Part 2, Part III, Schedule B - Line 2, Gross estate outside the U.S. (706NA).
- 23 An error was made on schedule D - Insurance on Decedent's Life (706). There is an error on Page 2, Part III, Schedule B - Line 3, Entire Gross estate wherever located (706NA).
- 24 There is an error on Schedule E, Form 706—Jointly Owned Property and/or page 2, Part III, Schedule A—Gross estate in the U.S. (706, 706NA)
- 26 There is an error on Schedule G, Form 706—Transfer during Decedent's life, and/or page 2, Part III, Schedule A—Gross Estate in the U.S. (706, 706NA)
- 27 There is an error on Schedule H, Form 706—Powers of Appointment and/or page 2, Part III, Schedule A—Gross Estate in the U.S. (706, 706NA)
- 28 An error was made on Schedule I - Annuities (706).
- 29 An error was made on Schedule J - Funeral expenses and expenses incurred in administering property subject to claims (706). There is an error on Page 2, Part III, Schedule B - Line 4, Funeral expenses, administration expenses, decedent's debts, mortgages and liens and losses during administration. (706NA)
- 30 An error was made on Schedule K - Debts of decedent and mortgages and liens (706). There is an error on Page 2, Part III, Schedule B - Line 5, deductions for expenses, claims, etc. (706NA)
- 31 An error was made on Schedule L - Net losses during administration and expenses incurred in administering property not subject to claims. (706 only)
- 32 There is an error on Schedule M, Form 706—Bequests, etc., to surviving spouse (marital deduction), and/or Page 2, Part III, Schedule B, line 6, Charitable deduction and marital deduction. (706, 706NA)
- 33 There is an error on Schedule O—Charitable, Public, and Similar Gifts and Bequests (Charitable deduction), and/or page 2, Part III, Schedule B, line 6, Charitable deduction and marital deduction. (706, 706NA)
- 34 An error was made on schedule P - credits for Foreign death taxes (706). There is an error on Page 2, Part III, Schedule B, Line 7, Total deductions (706NA).
- 35 There is an error on Schedule Q, Form 706—Credit for Tax on Prior Transfers and/or Page 1, part II, line 12, credit for tax on prior transfers. (706, 706NA)
- 36 An error was made under computation of tax when the amount of net estate tax was figured (706). There was an error on Page 1, Part II, Line 14, when net estate tax was figured (706NA).
- 37 An error was made when the credit for state death taxes was figured (706). There was an error on Page 1, Part II, Line 9, when credit for state death taxes was figured (706NA).

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Forms 11, 11B, 11C, 706, 706NA, 709, 730, 2290**Input
Code****Computer Prints**

- 38 There was an error on page 1, Part II, line 4, when tentative tax on the amount on line 3 was figured. (706)
- 39 An error was made under computation of tax when the amounts of the credits were added. Form 706.
There was an error when the credit amounts on lines 11 and 12, Page 1, Part II, were added on line 13. - Form 706NA
- 41 There was an error on page 1, Part II, line 7 when unified credit was figured.
- 42 An error was made on Schedule A when the amount of marital deduction was figured.
- 43 An error was made under computation of tax when the tax due was figured.
- 44 There was an error on page 1, Part II, line 5, when tentative tax on the amount on line 2 was figured. (706NA)
- 45 An incorrect IRS class of tax was requested.
- 46 An error was made on Schedule N - ESOP deduction (under Section 2057). Form 706 only.
- 47 There was an error on Schedule R in computing total generation-skipping transfer tax, and/or page 1, Part II, line 15 total generation-skipping transfer tax. (706, 706NA)
- 48 An error was made in computing your generation-skipping transfer tax. Form 709
- 49 There was an error on Schedule S in computing your Section 4980A increased estate tax, and/or page 1, Part II, line 16. (706, 706NA)
- 50 There was an error on Schedule R-1—Generation-skipping, and/or page 1, Part II, Line 15. (706, 706NA)
- 51 An error was made when tax was computed on total tentative tax amount. - Form 706
- 52 An error was made in computing tax for total tentative tax current amount. Form 709
There is an error on Page 2, Part III, Schedule B, line 8, and/or Page 1, Part II, line 1, Taxable Estate. - Form 706NA
- 53 An error was made in computing tax for total tentative tax prior amount. Form 709
- 54 There was an error in computing page 1, Part II, line 21, Balance Due. (706NA)
- 55 An error was made in computing the taxable amount on line 5. - Form 706GS(D)
- 56 An error was made in computing the gross GST tax on line 6. - Form 706GS(D) There was an error in computing Page 1, Part II, line 2, Total Taxable Gifts. - Form 706NA
- 57 An error was made in computing the allowable credit on line 9. - Form 706GS(D)
- 58 An error was made in computing your total net tax tentative (current amount). Form 709
There was an error in computing the amount on Page 1, Part II, Line 10, Balance. - Form 706NA
- 59 An error was made in computing your total net tax tentative (prior amount). Form 709
- 60 An error was made in computing your net tax tentative (prior amount). - Form 709
There was an error in computing the amount on Page 1, Part II, line 11, credit for Federal Gift Tax. - Form 706NA
- 61 An error was made in computing your net tax tentative amount. - Form 706
- 62 An error was made in computing your total net tax tentative amount. Form 706
There was an error in computing the amount on Page 1, Part II, line 18, Earlier Payments. - Form 706NA
- 63 An error was made in computing the total net GST tax on line 11. - Form 706GS(T)

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Forms 11, 11B, 11C, 706, 706NA, 709, 730, 2290**Input
Code****Computer Prints**

- 64 An error was made in computing the taxable estate on line 3. - Form 706 There was an error in computing the amount on Page 1, Part II, line 19, U.S. Treasury Bonds redeemed to pay estate tax. - Form 706NA
- 65 An error was made in computing the net GST tax on Line 10. - Form 706GS(D)
- 66 An error was made in computing the balance due/overpayment amount. Forms 706GS(D)&(T)
- 67 There was an error in computing page 1, Part II, line 3, Total. (706NA)
- 68 There was an error in computing page 1, Part II, line 20, Total. (706NA)
- 73 There was an error in computing page 1, Part II, line 6, Gross estate tax. (706NA)
- 74 There was an error in computing the amount on Page 1, Part II, line 8, Balance. (706NA)
- 75 An error was made in computing the total credit amount on line 14. - Form 709
- 76 An error was made in computing the generation-skipping-transfer taxes prepaid amount on line 18. - Form 709
- 77 An error was made in computing the amount on line 3, of Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
- 78 An error was made in computing the total gift amount on line 5, Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
- 79 An error was made in computing the total deductions amount on line 12, Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
- 80 An error was made in computing the amount on Line 13, Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
- 81 An error was made in computing the taxable gifts on line 15, Page 2, Part 3 of the Gift Tax Reconciliation. - Form 709
- 82 An error was made in computing the amount on line 20. - Form 706
- 83 An error was made in computing your total tax amount. - Forms 706/706GS(D)/706GS(T)/709 There was an error in computing Page 1, Part II, line 17, Total Transfer Taxes. - Form 706NA
- 90 Please see attached list of reasons.

(2) Non-Math Error Notice Codes

Notice Codes utilized on printed Forms 3446, 4084, 4085, 4086 (IMF); Forms 4428, 3442, 4428PR, 3442PR (BMF); and Form 5329 (IRAF)

IMF Input Notice Codes.**IMF
Input
Code****Computer Prints**

- 01 An error was made when your Total Income from Prohibitive Transactions was figured.
- 05 An error was made when your tax on Net Income from Prohibitive Transactions was figured.
- 10 The Amount of Tax Due, or the Amount You Overpaid, was not correct.
- 15 An error was made when your Tax on Excess Inclusions was figured.
- 20 An error was made when your Tax on Net Income from Foreclosure Property was figured.

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**IMF
Input
Code**

- 25 An error was made when your Tax on Contributions After the Start-up Day was figured.
30 An error was made when your Schedule A, Additional REMIC Taxes was figured.
90 Blank.

**IMF
Input
Code**

- 01 Filing and Paying Late - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured at 5 percent of the unpaid tax for each month or part of a month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns due after December 31, 1982 that are filed more than 60 days late, the penalty will not be less than \$100 or 100 percent of the balance of tax due on your return, whichever is smaller.
- 02 Underpayment of Estimated Tax - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2210 (Underpayment of Estimated Tax by Individuals). The penalty may also be removed if your underpayment was due to casualty, disaster, or other unusual circumstances. In addition, it may be removed if you had a reasonable cause for not making a payment and you either retired after age 62 or became disabled in the tax year a payment was due, or in the preceding year.
- 04 Dishonored Check - A penalty has been added because your check to us was not honored by your bank. For checks of less than \$15.00, the penalty is the amount of the check. For checks of more than \$15.00 to \$750.00, the penalty charge is \$15.00. For checks \$750.01 and greater, the penalty charge is 2% of the amount of the remittance.
- 05 Fraud - A penalty has been added for fraud. It is 50 percent of the underpaid tax, plus 50 percent of the interest due on the portion of the underpayment attributable to fraud. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
- 06 Negligence - A penalty has been added for negligence. It is figured at 5 percent of the underpaid tax, plus 50 percent of the interest charge. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
- 07 Failure to Pay - A penalty has been added because your tax was not paid when due. The penalty is 1/2 of 1 percent of the tax not paid on time. It is figured for each month or part of a month the payment was late and cannot be more than 25 percent of the tax paid late. However, any period used in figuring a penalty explained in Code 01 has not been included in figuring this penalty.
- 08 Missing Social Security Number - A penalty has been added because your return did not include your social security number, or your spouse's number if you are married and filing a joint return or married and filing separate returns. The penalty is \$50 for each time a required number was not included.
- 09 Interest - Interest is figured from the due date of the return to the date of full payment or to the date of this notice.

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BMF Input Codes

BMF Input Code	Explanation of Penalty and Interest Charges
01	Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured as 5 percent of the unpaid tax for each month or part of the month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns after December 31, 1982, that are filed more than 60 days late, the penalty will not be less than \$100 or 100 percent of the balance of tax due on your return, whichever is smaller.
02	Estimated Tax Penalty - A penalty has been added because your estimated tax was underpaid. Generally, this penalty is charged when the total tax payments made on time are less than 90 percent of the tax shown on the return. The penalty is figured daily for the time the tax remains unpaid. However, all or part of this penalty can be removed if you meet any of the exceptions listed in the instructions on Form 2220 (Underpayment of Estimated Tax by Corporations). These are the only exceptions that can be accepted.
03	Failure to Deposit - We changed a penalty because it appears that you didn't deposit the correct amounts of tax on time. We used your record of Tax Liability to determine where to apply your deposits. We applied your deposits in the date order we received them. We figured the penalty on any tax not deposited, deposited late, or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate varies as follows: 2% - deposits made 1 to 5 days late 5% - deposits made 6 to 15 days late 10% - deposits made 16 days or more late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe.
04	Dishonored Check - We charged a penalty because your bank didn't honor your check. For checks of \$15 or more, the penalty is \$15 or 2% of your check amount, whichever is greater. For checks of less than \$15, the penalty is the check amount.
05	Fraud - The penalty is 75% of the tax you didn't pay due to fraud (50% of the tax you didn't pay due to fraud on returns required to be filed before 1/1/87, not including extensions. For tax you didn't pay due to fraud on returns required to be filed before 1/1/89, the penalty includes an additional 50% of the interest charged on the part of your underpayment due to fraud. This additional interest charge is a penalty and cannot be deducted from your federal taxes.
06	Negligence Penalty - We charged a penalty of 5% on your unpaid tax. For underpayments on returns due before 1/1/89, not including extensions, we charged an additional 50% of the interest on the part of your underpayment due to negligence. This additional interest charge is a penalty and cannot be deducted from your federal taxes.
07	Failure to Pay - We charged a penalty because, according to our records, you didn't pay your tax on time. Initially the penalty is 1/2 of 1% of the unpaid tax for each month or part of a month you didn't pay your tax. If we issue a Notice of Intent to Levy and you don't pay the balance due within 10 days from the date of the notice, the penalty increases to 1% a month. The penalty can't be more than 25% of the tax paid late.
08	Missing Taxpayer Identifying Number (TIN) - We charge a penalty when you don't provide a social security number (SSN) for yourself, your dependent, or another person. We also charge a penalty when you don't provide your own SSN to another person or if you don't include your employer identification number on an information return. The penalty of \$5 for each missing TIN the law requires on returns and statements due by 12/31/89. The penalty is \$50 for each missing TIN the law requires on returns and statements due after 12/31/89.
09	Interest - Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice.

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BMF **Explanation of Penalty and Interest Charges**
Input
Code

- 10 Daily Delinquency Penalty - A penalty has been added because your explanation for filing your return was not acceptable as reasonable cause. The penalty is \$10 a day for each day the return was late, but cannot be more than \$5,000.
- 11 Failure to Deposit - We charged a penalty because it appears that you didn't deposit the correct amounts of tax on time. Also, your Record of Federal Tax Liability was incomplete or illegible, or the liability amounts you reported didn't equal the net taxes for the tax period. Therefore, we averaged the total tax liability and equally distributed it throughout the tax period. We applied your deposits to the averaged liabilities in the date order we received them. We figured the penalty on any tax not deposited, deposited late or not deposited in the correct amounts. For deposits due after 12/31/89, the penalty rate is as follows:
 2% - deposits made 1 to 5 days late,
 5% - deposits made 6 to 16 days late,
 10% - deposits made 16 or more days late, but on or before the 10th day after the date of the first notice we sent you asking for the tax you owe. When you don't pay the amount you owe within ten days of the date of the first notice we sent you, we automatically increase the penalty rate to 15% and include the additional penalty in the next bill.
- 12 Incomplete Return Penalty - We charged you a penalty because, according to our records, you didn't file a complete return. The penalty is \$10 a day for each day the return was incomplete, but may not be more than \$5,000 or 5% of your gross receipts for the year, whichever is less.

IRA Input Codes

IRA **Explanation of Penalty and Interest Charges**
Input
Code

- 01 Delinquent Filing Penalty - A combined penalty has been added because your return was filed late and the tax was not paid when due. The penalty is figured at 5 percent of the unpaid tax for each month or part of the month the return was late. It cannot be more than 25 percent of the tax paid late. For income tax returns due after December 31, 1982, that are filed more than 60 days late, the penalty will not be less than \$100 or 100 percent of the balance of tax due on your return, whichever is smaller.
- 04 Dishonored Check - A penalty has been added because your check to us was not honored by your bank. For checks of less than \$15.00, the penalty is the amount of the check. For checks of more than \$15.00 to \$750.00, the penalty charge is \$15.00. For checks \$750.01 and greater, the penalty charge is 2% of the amount of the remittance.
- 05 Fraud Penalty - A penalty has been added for fraud. It is 50 percent of the underpaid tax, plus 50 percent of the interest due on the portion of the underpayment attributable to fraud. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.
- 06 Negligence Penalty - A penalty has been added for negligence. It is figured at 5 percent of the underpaid tax, plus 50 percent of the interest charge. This 50 percent of the interest charge is a penalty and cannot be deducted from Federal taxes.

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**IRA
Input
Code** **Explanation of Penalty and Interest Charges**

- 07 Failure to Pay - A penalty has been added because your tax was not paid when due. The penalty is 1/2 of 1 percent of the tax not paid on time. It is figured for each month or part of a month the payment was late and cannot be more than 25 percent of the tax paid late. However, any period used in figuring a penalty explained in Code 01 has not been included in figuring this penalty.
- 08 Missing Social Security Number - A penalty has been added because your return did not include your social security number, or your spouse's number if you are married and filing a joint return or married and filing separate returns. The penalty is \$5 for each time a required number was not included.
- 09 Interest - Interest is figured on unpaid tax from the due date of the return to the date of full payment or to the date of this notice.
- 10 Daily Delinquency Penalty - A penalty has been added because your explanation for filing your return was not acceptable as reasonable cause. The penalty is \$10 a day for each day the return was late, but cannot be more than \$5,000.

Note: For a complete list of Penalty Explanations refer to Notice 746 (Catalog Number 63146F)

(3) Adjustment Notice Codes

The following numerical codes and explanations appear on the reverse side of Adjustment Notices (BMF—CP 210, 220, 230, 240, 260, 910 and 920; IMF—CP 21 and 22; and IRAF—CP 321 and 322)

Input Codes	Explanation
1	Delinquent Late Filing Penalty
2	Underpayment of Estimated Tax Penalty
3	Failure to Comply with the Tax Deposit Requirements Penalty
4	Dishonored Check Penalty
5	Fraud Penalty
6	Negligence Penalty
7	Failure to Pay Penalty.
8	Missing SSN Penalty.
9	Interest.
10	Late filing penalty (\$10 per day).
12	Deducted penalty amount from account.
13	Adjustment to withholding tax credits.
14	Adjustment to ES credits.
15	Substantiated credit adjustment (including gas tax)
16	Please make your check or money order payable to "Department of the Treasury" and send it with this notice to the local IRS office handling your account. The duplicate copy is for your records.
17	Reserved.
18	The amount shown as balance due includes interest assessed on the prior balance.
19	The amount shown as balance due must be paid within 10 days from the date of this notice.

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Input Codes	Explanation
20	The amount shown as net adjustment charge should be paid within 10 days from the date of notice. Other amounts included in the balance due are past due.
21	Payment on this account is past due.
22	Balance due is less than \$1.00. No payment is required.
23	Overpayment amount is less than \$1.00, and will not be refunded unless you request it.
24	The overpayment amount will be refunded, with any allowable interest, if you owe no other amount.
25	This notice is not the result of an audit of your return. When any return is selected for audit, a separate notice is sent.
26	Penalty assessed for not furnishing requested taxpayer identifying number.
27	Penalty assessed for failure to report income from tips to your employer.
28	Miscellaneous tax adjustment (NOTE: See TC 240).
29	Misapplied credit.
30	Elimination of late payment penalty charge.
31	W-4 Penalty

(4) IRAF Filing History Codes

These codes are found on the Master File beginning in 1975. Some codes apply to the earlier years and others have been added for subsequent years. The various codes that may be found range from 0-7 as follows:

- 0 - No IRA
- 1 - Primary spouse has IRA
- 2 - Secondary spouse has IRA
- 3 - Both have IRA
- 4 - IRA Notice issued
- 5 - IRA Notice issued to primary
- 6 - IRA Notice issued to secondary
- 7 - IRA Notice issued to both

10 Extension Notice Codes

Extension Notice Codes (ENC) are numerical codes entered on applications for extensions to file tax returns by Document Perfection tax examiners and generate (CP 28) notices to taxpayers, informing them of the status of their application.

IMF Input Code	Form	Explanation
05	2688 4868	Manual notice sent to taxpayer because no other ENC's fully apply to situation. TC 46X provides indication of extension status.
10	2688	Extension Approved. TC 460 indicates new extended due date.
11	2688	T/P granted 10-day extension to submit required signature on CP 28 stub, or file tax return.

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IMF Input Code	Form	Explanation
12	2688	T/P granted 10-day extension to submit length of time requested for extension on CP 28 stub, or file tax return.
13	2688	T/P granted 10-day extension to file tax return. T/P gave no indication of previously filing Form 4868, required except in cases of undue hardship.
14	2688	T/P granted 10-day extension to submit reason for requesting on extension an extension on CP 28 stub, or file tax return.
18	2688	T/P granted 10-day extension to file tax return. Reason given by taxpayer for the extension request does not meet extension criteria.
19	2688	Extension Denied—not submitted timely.
20	4868	Extension Approved. New extended due date is 4 months after (original) return due date. (Calendar year filers - new extended due date is August 15, 19XX.)
21	4868	T/P granted 10-day extension to submit required signature on CP 28 stub, or file tax return.
22	4868	T/P granted 10-day extension to submit information on tax estimate (Form 4868, Lines 1-6) on CP 28 stub, or file tax return.
28	4868	Extension Denied—estimated tax due not fully paid with application.
29	4868	Extension Denied—not submitted timely.

11 Refund Deletion Codes

Use an appropriate Code for each deletion case.

Code	Explanation
00	No Signature
01	Filing Status to Single
02	Filing Status to Married Filing Joint
03	Filing Status to Married Filing Separate
04	Filing Status to Head of Household
05	Filing Status to Qualifying Widow w/Dep. Child
06	Exemptions
07	Income from Wages, Salaries, Tips, etc.
08	Interest Income
09	Dividend Income
10	Refund of State & Local Income taxes
11	Alimony Received
12	Schedule C
13	Schedule D
14	Capital Gains Distributions
15	Supplemental Gains
16	Fully Taxable Pensions & Annuities
17	Other Pensions & Annuities
18	Sch E Income (or loss)

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Code	Explanation
19	Farm Income (or loss) Sch F
21	Other Income
22	Total Income
23	Moving Expenses
24	Employee Business Expenses
28	Alimony Paid
30	Other Adjustments
31	Total Adjustments to Income
32	Adjusted Gross Income
34	Tax Computation
36	Credit for the Elderly
37	Child Dependent Care
38	Investment Credit
39	Foreign Tax Credit
43	Total Credits
44	Self-Employment Tax
45	Minimum Tax on Alternative Tax
47	Social Security Tax
48	Tax on IRA
50	Other Credits or Taxes
51	Withholding
52	Estimated Tax Payments
53	Earned Income Credit
54	Amt Paid with Form 4868
55	Excess SS Tax or RRTA Tax
56	Tax on Special Fuels and Oils
58	Total Payments
75	Taxable Income
76	Schedule A
77	Credit Elect
78	Payment with Return
79	Incorrect Tax
80	Manual Refund
81	Refund Stop Request
82	Bad Check
83	FTD Payments
84	Misapplied Credit
85	Correspondence with Taxpayer
86	Assessment to Post
87	Duplicate Filing
88	670 verification
89	Transfer Payment to another Period
90	No Document

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Code	Explanation
99	All Other Reasons

