



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

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MEMORANDUM FOR DIRECTOR, FIELD EXAMINATION
DIRECTOR, CAMPUS EXAMINATION
DIRECTOR, TAXPAYER SERVICES

FROM: Heather J. Yocum /s/ *Heather J. Yocum*
Director, SB/SE Examination Field and Campus Policy

SUBJECT: Interim Guidance Revising and Adding Standard Paragraph
Explanations

This memorandum issues guidance on standard paragraph explanations until IRM 4.10.10 is published. Please ensure this information is distributed to all affected employees within your organization.

Purpose: This interim guidance revises three standard paragraphs and adds seven standard paragraphs as shown in Attachment 1.

Background: These standard paragraphs will be incorporated into the Report Generation Software (RGS). Prior to the RGS update, examiners can insert these explanations using the [custom paragraph](#) feature in RGS.

Procedural Change: See Attachment 1 for impacted standard explanations.

Effect on Other Documents and Effective Date: This guidance will be incorporated into IRM 4.10.10, Standard Paragraphs and Explanation of Adjustments, within two years of issuance. The standard explanations can be used immediately.

Contact: Ronald Zarriello, Acting Program Manager, Examination Field and Campus Policy, Field Examination General Processes.

Attachments: [Attachment 1 – Interim Guidance](#)

Distribution: [IRS.gov](https://www.irs.gov)

**Exhibit 4.10.10-2
Standard Explanations**

Revised Standard Explanations:

4631 – Math error in medical deduction – We recomputed your medical expense deduction to correct an error. See attached corrected computation.

8216 – Math error in self-employment tax – We corrected an error with the self-employment tax reported on your return.

9101 – Math error – We identified an error or errors on your tax return during processing and issued you a notice describing the error(s) we identified. We have adjusted your return as shown in this report to correct any errors that we identified.

New Standard Explanations:

1459 – Math error with income – We identified an error in the income section of your tax return during processing and issued you a notice describing the error(s) we identified. We adjusted your return as shown in this report to correct that error.

4149 – Math error in dependents – We identified an error in the dependents section of your tax return during processing and issued you a notice describing the error(s) we identified. We adjusted your return as shown in this report to correct that error.

6322 – Math error in credits – We identified an error in the credits claimed on your tax return during processing and issued you a notice describing the error(s) we identified. We adjusted your return as shown in this report to correct that error.

8325 – Math error with standard deduction – We identified an error in the standard deduction section of your tax return during processing and issued you a notice describing the error(s) we identified. We adjusted your return as shown in this report to correct that error.

8326 – Math error in itemized deductions – We identified an error in the itemized deductions reported on your tax return during processing and issued you a notice describing the error(s) we identified. We adjusted your return as shown in this report to correct that error.

8425 – Math error in tax – We identified an error in the taxes reported on your tax return during processing and issued you a notice describing the error(s) we identified. We adjusted your return as shown in this report to correct that error.

9323 – Math error with filing status – We identified an error with the filing status shown on your tax return during processing and issued you a notice describing the error(s) we identified. We adjusted your return as shown in this report to correct that error.