IRM PROCEDURAL UPDATE

DATE: 06/09/2025

NUMBER: ts-03-0625-3389

SUBJECT: Routing Guide; Reason Code Figure Update

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

CHANGE(s):

IRM 3.11.6.8, 1040-X Routing Guide: Paragraph (7) - Clarified Form 3911 routing instructions. SERP Feedback # 31107.

(7) The following table contains routing instructions for cases not worked by SP 1040-X.

Condition	When to Route	Where to Route
Age discrimination claims (IRC 104(a)(2))	Always	AM
Alimony paid deduction (TIN of recipient provided)	If changing	AM
Archer MSA (Form 8853)	Always	AM
Basket Option Transactions • Filed under Notice 2015-73 • Filed under Notice 2015-74	Always	AM
Claim of Right	Always	AM
Claim reducing capital gain preference items for the Alternative Minimum Tax (AMT) (PL 99-272)	If changing	AM
Clean-Fuel Vehicle - (IRC 179A)	Always	AM
CP 2000 **Reminder:** Check last process code of the TC 922	See IRM 3.11.6.7.17, Automated Underreporter (AUR) Screening.	Underreporter
CP 2006 **Reminder:** Check last process code of the TC 922	See IRM 3.11.6.7.17, Automated Underreporter (AUR) Screening.	Underreporter

CP 2501 **Reminder:** Check last process code of the TC 922	See IRM 3.11.6.7.17, Automated Underreporter (AUR) Screening	Underreporter
Disabled Combat Veteran, Combat Injured Veteran (or similar), Letter 6060-A or Letter 6060-D letter attached (taxable to nontaxable) Disability Severance Pay Military Retirement Military Disability Pay VA Claim St. Clair vs US Strickland Claim	Always	AM
Domestic Production Activities Deduction (Form 8903)	If changing	AM
Employee Retention Credit Voluntary Disclosure Program	Always	AM **Note:** Route as KATX.
Erroneous Refunds	Always	AM
Examination Classification Disallowed or Rejected	Always	AM
Excess Contributions to an IRA	Always	AM
Exonerated Prisoner, Incarceration Exclusion PATH Act, or similar notation	Always	Send the case to AM with EXPR as the working trail
Extraterritorial Income exclusion (Form 8873)	Always	AM
Fiscal Year Filer	Always	AM
Form 499/W-2PR/W-3PR Withholding Statement	Always	AM
Form 843, Claim for Refund and Request for Abatement	Always	AM
Form 926, Return by a U.S. Transferrer of Property to a Foreign Corporation	Always	AM
Form 965 or IRC 965 notated	Always	AM

Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment)	Always	AM
Form 1099-Q, Payments from Qualified Education Programs	If changing	AM
Form 1116, Foreign Tax Credit **Note:** If Form 1118, Foreign Tax Credit - Corporations, is attached, always send the case to AM	If changing	AM
Form 1310, Statement of Person Claiming Refund Due to a Deceased Taxpayer	Always	AM
Form 2159, Payroll Deduction Agreement	Always	Detach Form from the amended return and send the case to Collection Operation.
Form 2210-F, Underpayment of Estimated Tax by Farmers and Fishermen	Always	AM
Form 3115, Application for Changing in Account Method	Always	AM
Form 3911, Taxpayer Statement Regarding Refund	Always	Detach and send the form to Refund Inquiry.
Form 3949, Information Report Referral	Always	Detach and send the case to your local function based on the checked box on line 9-14 on the second page.
Form 3949-A, Information Referral	Always	Send the case to OSC Mail Stop: 6273
Form 4137, Social Security and Medicare Tax on Unreported Tip Income	If changing	AM
Form 5405, First Time Home Buyer Credit Recapture/Repayment	If changing	AM
Form 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations	Always	AM
Form 5884-B, New Hire Retention Credit	Always	AM
Form 8288, Withholding on Distributions by Foreign Persons of U.S. Real Property Interests	Always	AM

Form 8288-A, Withholding on Distributions by Foreign Persons of U.S. Real Property Interests	Always	AM
Form 8288-B, Withholding on Distributions by Foreign Persons of U.S. Real Property Interests	Always	AM
Form 8615, Tax for Certain Children Who Have Unearned Income	Always	AM
Form 8801, Credit Paid for Prior Year Minimum Tax	If changing	AM
Form 8839, Qualified Adoption Expenses	If changing	AM
Form 8853, Archer MSAs and Long-Term Care Insurance	Always	AM
Form 8854, Initial and Annual Expatriation Information Statement	Always	AM
Form 8859, District of Columbia First-Time Home Buyer Credit	Always	AM
Form 8862, Information To Claim Certain Refundable Credits After Disallowance	Always	AM
Form 8873, Extraterritorial Income Exclusion	Always	AM
Form 8885, Health Coverage Tax Credit	If changing	AM with HCTC in the working trail.
Form 8889, Health Savings Account	If changing	AM
Form 8891, U.S. Information Return for Beneficiaries of Certain Canadian Registered Retirement Plans	Always	AM
Form 8903, Domestic Production Activities Deduction	If changing	AM
Form 8915-A, Qualified 2016 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-B, Qualified 2017 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-D, Qualified 2019 Disaster Retirement Plan Distributions and Repayments	Always	AM

Form 8915-E, Qualified 2020 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8915-F, Qualified 2021 Disaster Retirement Plan Distributions and Repayments	Always	AM
Form 8919, Uncollected Social Security and Medicare Tax on Wages	If changing	AM
Form 8939, Allocation of Increase in Basis for Property Received from a Decedent	Always	Process the amended return as normal. Send Form 8939 to: Estate and Gift Tax Operation Internal Revenue Service 201 W Rivercenter Blvd Covington, KY 41011 Attn.: Stop 824G
Form 8959, Additional Medicare Tax	If changing	AM
Form 8960, Net Investment Income Tax	If changing	AM **Caution:** Screen the case for CAT-A criteria. See IRM 3.11.6.7.16, Category A (CAT-A) Criteria Screening.
Form 8962, Premium Tax Credit (PTC)	See IRM 3.11.6.14.5.5, Premium Tax Credit (PTC), Form 8962.	AM and notate in the working trail PTCX.
Form 8994, FMLA	If changing	AM
Form 8996, Qualified Opportunity Fund	If changing	AM
Form 14157 Complaint: Tax Return Preparer **Note:** If Form 14157-A is also attached, follow the Form 14157-A procedures	Always	Send the case to: Attn: Return Preparer Office 401 W Peachtree Street NW Mail Stop 421-D Atlanta, GA 30308

Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit	Always	Route completed form along with any supporting information to AM.
Fulbright Grantee	Always	AM
Health Care Act excluding student loan amount	Always	AM
Household Employee Income, Household Help, (HSH)	• If the HSH amount is changing • HSH is present and there's a change to any credit	AM
"ICT/IVO" notation on the amended return or in the remarks	Always	Send the case to AM with "ICT/IVO" as the working trail. See IRM 3.11.6.7.15, Return Integrity and Verification Operation (RIVO) Screening.
Immediate disallowance requested	Always	AM
Insolvent Farmer	If changing	AM
IRA Rollover	If changing	AM
IRA Deduction	If changing	AM
IRC 26 CFR 1.931.1	Always	AM
IRC 104(a)(2) – Claim that income from payments based on age discrimination are excludable	Always	AM
IRC 134 – Claim that compensation as JROTC instructors is tax exempt	Always	AM
IRC 179A – Clean Fuel Vehicle	Always	AM
IRC 301 – Veteran's Disability Compensation is excluded from gross income (This includes St Clair vs. US claims, IRS Ruling 80-9) CSRC or CDRP X% disabled (or VA disability X%) taxable to non-taxable Strickland Claim Pub 525	Always	AM
IRC 692 – Federal Income Tax Forgiveness for Certain U.S.	Always	AM with KITA as a working trail.

Military and Civilian Employees and Other Individuals		
IRC 803 – Victims of Nazi Regime	Always	AM
IRC 911, IRC 913, IRC 931, or IRC 933	Always	AM
IRC 1341 – Repayments of Debt Cancellation	Always	AM
"Letter 6173", "Letter 6174", "Letter 6174-A", "Digital Assets" (e.g., Virtual Currency or Crypto)	Always	AM
Lottery Winnings (lump sum payment change from ordinary income to capital gain)	Always	AM
Lump sum payment excluded from income	Always	AM
Manual adjustment to penalties and/or interest on tax liabilities. Not adjustment for ES Penalties (TC170/176).	Always	AM
Maritime Claims a. With a breakdown of days, localities, and rates b. Without a breakdown of days, localities, and rates	a. See IRM 3.11.6.7.16, Category A (CAT-A) Criteria Screening. b. All others	a. CAT-A b. AM
May Dept. Store vs. Sequa Rev. Rul. 99-40	Always	AM
Medical/Dental Resident FICA Claims, includes: • Mayo Clinic • Minnesota vs. Apfel	Always	AM
"Microcaptive"	Always	Send the case to: Internal Revenue Service 2970 Market Street Philadelphia, PA 19104
Misapplied Payment	See IRM 3.11.6.14.3.2, Estimated Tax Payments (Line 13).	AM
Net Operating Loss (NOL) or any indication of an NOL loss	If changing	Carryback or Carryforward, refer to IRM 3.11.6.7.8,

		Carryback or Carryforward Screening.
Pension Protection Act PL 109-280	Always	AM
Personal injury damages excluded from income (IRC 104(a)(2))	Always	AM
Pigford vs. USDA Pigford vs. other Black Farmers Suit Keepseagle vs. USDA Native Americans vs. USDA Pigford II vs. USDA	Always	AM
Police Meal Expense	Always	AM
Public Law 99-272 Insolvent Farmer / AMT	Always	AM
Public Safety Officer PSO Exclusion indicated on return	Always	AM
Reconsideration Letter attached	Always	Input TC 971 AC 010. Send to: IRS Andover Campus 310 Lowell St Andover, MA 01810
Refund	Less than $1.00 or greater than $10 million, always	AM
Refund Inquiry	Always	AM
Registered Domestic partners (RDPs). Can also be identified as CCA201021050 or CCA. Another indication is Form 8958 is mentioned or attached.	Always	AM
Resubmitted Claim/Re-submission or Appeal of a previously rejected claim	Always	AM
Rev. Rul. 57-383 (Strike Fund Benefits Claim for Refund)	Always	AM
Rollover of Airline Payments to Traditional IRAs	If changing	AM

ROTH IRA	If changing	AM
Safe Harbor	Always	AM
Schedule H, Household Employment Taxes	If changing	AM
Seller Paid Points (also see Schedule A) • Claimed for tax period other than year of purchase • HUD-1 or Settlement Statement not attached • Loan origination fees, Loan discount, Discount Points, Paid Points, not mentioned on HUD-1 or Settlement Statement • Property taxes, appraisals, inspections, title, or attorney fees included as deductible points	If changing	AM
Student Loan Forgiveness	If changing	AM
Tax Equity and Fiscal Responsibility Act • TEFRA • Letter 3906 • Letter 4505 (any)	Always	AM
Treaty Trader	Always	AM
• Tribal General Welfare Exclusion Act of 2014 • General Welfare • H.R. 3043 • Notice 2012–78 • Revenue Procedure 2015–35	Always	OSPC 1973 Rulon White Blvd. Ogden, UT 84201 M/S 7700, Attn: GECS
Unemployment compensation repayments	Always	AM
United Mine Workers of America (UMWA) Refunds claimed for premiums paid	If changing	AM
UDC - Unlawful Discrimination Claims, identified as a write in of "UDC"	Always	AM

W-7, Application for IRS Individual Taxpayer Identification Number • Attached, or the taxpayer requests additional information to complete processing	Always	Austin Submission Processing Campus ITIN Operation Stop: AUSC 6090 3651 S IH 35 Austin, TX 78714-9342 **Note:** Keep all documentation provided by the taxpayer with the application; this may include original passports and birth certificates.
W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions (ATIN), is attached to a Form 1040-X	Always	Austin Submission Processing Campus Internal Revenue Service ATIN Unit 3651 S IH 35 Stop 6182 Austin, TX 78767
Walker Tax Court decision transportation expense tax deduction	Always	AM
Williams Claims	Always	AM
Zero Return- Transcription Error	See IRM 21.4.1.4.1.2.2, Return Found - Processing Errors Identified	AM

IRM 3.11.6.15.5, Reason Codes (RC): Updated Figure 3.11.6-3.

(1) Taxpayers receive a notice of adjustment when an action is taken on their account. The Reason Code (RC) designates the end of the statement that is printed on the notice. The RC must describe the area(s) of the return affected by the adjustment action. For audit trail purposes, enter reason codes on inputs. You may use up to three reason codes.

Exception: Reason codes aren't required for a ripple effect change or when directed not to use one by the IRM.

(2) The fourth reason code position on CC ADJ54 is reserved for penalty reason codes. See IRM 3.11.6.16.8, Estimated Tax Penalty.

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

Reason Code	Adjustment Item
001	Change Filing Status to Single.
002	Change Filing Status to Married Filing Jointly.
003	Change Filing Status to Married Filing Separate.
004	Change Filing Status to Head of Household.
005	Change Filing Status to Qualifying Surviving Spouse with dependent Child(ren).
007	Income For Wages, Salaries, Tips, Etc. • Bonus (W-2/Wage related) • Dependent Care Benefits • Disability • Employer Provided Education Asst. (IRC 127) • Form Wages • Grant (Form W-2) • Scholarship (Form W-2) • Third-Party Sick Pay • Salary Deferrals
008	Interest And/or Dividend Income • Form 1099-DIV, Dividends and Distributions • Form 1099-INT, Interest Income • Form 1099-OID, Original Issue Discount • Form 8815, Exclusion of Interest From Series EE and I U.S. Savings Bonds Issued After 1989 • Schedule B, Interest and Ordinary Dividends • Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc. • Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. • Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc.
012	Business Income (Or Loss) • Form 1099-K, Payment Card and Third Party Network Transactions

	- Form 6198, At-Risk Limitations - Schedule C, Profit or Loss From Business (Sole Proprietorship)
013	Investment Gain (Or Loss) - Cost Basis - Form 1099-B, Proceeds From Broker and Barter Exchange Transactions - Form 1099-S, Proceeds From Real Estate Transactions - Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains - Form 4684, Casualties and Thefts - Form 6252, Installment Sale Income - Form 4797, Sales of Business Property - Form 44952, Investment Interest Expense Deduction - Form 8824, Like Kind Exchanges - Sale of Home (non-military) - Schedule D, Capital Gains and Losses - Schedule K-1 (Form 1041), Beneficiary's Share of Income, Deductions, Credits, etc. - Schedule K-1 (Form 1065), Partner's Share of Income, Deductions, Credits, etc. - Schedule K-1 (Form 1120-S), Shareholder's Share of Income, Deductions, Credits, etc.
016	Pensions and Annuities 401(K) 403(b) - Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. - Form RRB-1099-R - Form 5329, Additional Taxes on Qualified Plans (including IRAs) and other Tax-Favored Accounts - Form 8606, Nondeductible IRAs - IRA Distribution
018	Schedule E Income (Or Loss) - Farm Rental - Form 1099-MISC, Miscellaneous Information - Form 4835, Farm Rental Income and Expenses - Form 4952, Investment Interest Expense Deduction - Form 6198, At-Risk Limitations - Form 1099-K, Payment Card and Third Party Network Transactions
019	Schedule F, Profit or Loss From Farming

020	Unemployment Compensation • Form 1099-G, Certain Government Payments • Unemployment Compensation Exclusion (UCE)
021	Other Income • 2014-7 Income exclusion for qualified Medicaid waiver payments or difficulty of care payments • Alaska Permanent Fund • Alimony Received • Awards • Employee Stock Ownership Plan (ESOP) • Form 1099-A, Acquisition or Abandonment of Secured Property • Form 1099-C, Cancellation of Debt • Form 1099-G, Certain Government Payments • Form 1099-MISC, Miscellaneous Information • Form 1099-NEC, Nonemployee Compensation • Form 8814, Parent's Election to Report Child's Interest and Dividends • Form W-2G, Certain Gambling Winnings • Gifts • Jury Duty Pay • Medical and Life Insurance Reimbursements • Prizes • Self-Employment Income (not reported on Schedule C, Schedule E or Schedule F) • State and Local Tax Refund • Taxable Coverdell Education Savings Account (ESA) • Taxable Scholarship / Grants (not reported on Form W-2) • Third-Party Sick Pay
025	Amount Claimed As Payment Made To A Qualified Retirement Plan • KEOGH • KPERS • SARSEP • SEP • SIMPLE
027	Additional tax on Early Withdrawal of Savings
029	Taxable Social Security Benefits • Form RRB-1099-R • Form SSA-1099 • Form SSA-1099-SM • SSA income for prior years

030	Adjustments to Income • Alimony Paid (without recipient's SSN) • Educator Expenses • Form 1098-E, Student Loan Interest Statement • Form 2106, Employee Business Expenses • Form 3903, Moving Expenses • Form 8917, Tuition and Fees Deduction • Military Family Relief Act • SE Tax (Deductible portion) • SE Health Insurance Deduction • Write-ins on Adjustments to Income - Attorney fees - Awards - Contributions by Chaplains - Contributions to Nonprofit Pension Plans - Expenses/Rental Personal Property - Jury Pay - Reforestation
033	Additional Taxes From Form 4970, 4972 Or 8814 • Form 4970, Tax on Accumulation Distribution of Trusts • Form 4972, Tax on Lump-Sum Distributions • Form 8814, Parent’s Election to Report Child’s Interest and Dividends • Section 72(m)(5) Penalty
035	Education Credits • Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)
036	Tax Credits • Non-refundable Child Tax Credit (CTC • Form 2441, Child and Dependent Care Expenses • Form 3468, Investment Credit • Form 3800, General Business Credit • Form 5695, Residential Energy Credit • Form 5884, Work Opportunity Credit • Form 6478, Biofuel Producer Credit • Form 6765, Credit for Increasing Research Activities • Form 8396, Mortgage Interest Credit • Form 8586, Low Income Housing Credit • Form 8820, Orphan Drug Credit • Form 8826, Disabled Access Credit • Form 8834, Qualified Plug-in Electric and Electric Vehicle Credit

	• Form 8835, Renewable Electricity, Refined Coal, and Indian Coal Production Credit • Form 8864, Biodiesel and Renewable Diesels Fuels Credit • Form 8874, New Markets Credit • Form 8880, Credit for Qualified Retirement Savings Contributions • Form 8881, Credit for Small Employer Pension Plan Startup Costs and Auto-Enrollment • Form 8882, Credit for Employer Provided Childcare Facilities and Services • Form 8896, Low Sulfur Diesel Fuel Production Credit • Form 8900, Qualified Railroad Track Maintenance Credit • Form 8907, Non-conventional Source Fuel Credit • Form 8910, Alternative Motor Vehicle Credit • Form 8911, Alternative Fuel Vehicle Refueling Property Credit • Schedule 8812, Credits for Qualifying Children and Other Dependents • Form 8936, Qualified Plug-in Electric Drive Motor Vehicle Credit (Including Qualified Two-Wheeled Plug-in Electric Vehicles) (Tax Year 2022 and prior)
043	Schedule D, Capital Gains and Losses, tax computation
044	Self-Employment Tax (Schedule SE, Self-Employment Tax)
045	Alternative Minimum Tax (Form 6251, Alternative Minimum Tax - Individuals)
046	Schedule J, Income Averaging For Farmers and Fishermen
048	Form 5329, Additional Tax on Early Distributions or Certain Distributions from Education Accounts • Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
049	Total tax • Other substantiated taxes on Form 1040-X • Uncollected SS Tax / Medicare Tax (UT)
051	Total Federal Income Tax Withheld
053	Earned Income Tax Credit (Allowance/Increase/Decrease)
054	CP 09 or CP 27 Earned Income Credit Disallowed
055	Excess Social Security Tax Or RRTA Tax Withheld
057	Regulated Investment Company Credit • Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains
061	Payments

	• Additional Child Tax Credit (ACTC) • Refundable Child Tax Credit (RCTC) - Tax Year 2021 only • Form 4136, Credit for Federal Tax Paid on Fuels • Form 7202, Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals • Schedule 8812, Credits for Qualifying Children and Other Dependents • Schedule 8812, Additional Child Tax Credit (TY 2020 and prior)
065	Penalty Charge • Form 2210, Underpayment of Estimated Tax by Individuals, Estates and Trusts
076	Schedule A, Itemized Deductions
092	Standard Deduction
096	Tax Relief Credit • Recovery Rebate Credit (RRC)
099	Miscellaneous Account Information • Any reason not listed • Unexplained Form 1099 income • When instructed by a specific IRM • Automated amended return adjustment
106	Refundable Education Credit • Form 8863, Education Credits (American Opportunity and Lifetime Learning Credits)
173	Credit for Other Dependents
221	Advance CTC Repayment computer. Valid for tax period 202112 – 202211 adjustments input with IRN 818 to MFT 30.
233	Form 8936, Clean Vehicle Credits

Text Only Link

REASON CODE CHART

Filing Status Changes

001 Change to Single
002 Change to Married Filing Jointly
003 Change to Married Filing Separately
004 Change to Head of Household
005 Change to Qualifying Surviving Spouse

Adjusted Gross Income

007 Wages, Salaries, Tips
Bonus (Fm W-2 / Wage Related)
Dependent Care Benefits
Disability
Employer Provided Education Asst. (IRC 127)
Fm W-2 Wages
Grant
Salary Deferrals
Scholarship
Third Party Sick Pay

008 Interest / Dividend Income
Fm 1099-INT / DIV / OID
Fm 8815
Sch B
Sch K-1 Interest

012 Business Income (or Loss)
Fm 1099-K
Fm 6198 (for Sch C support)
Sch C

013 Investment Income (Gain or Loss)
Cost basis
Fm 1099B / 1099S
Fm 2439 Capital Gain Income
Fm 4684 (for Sch D support)
Fm 4797 Sale of Business Property
Fm 4952 (for Sch D support)
Fm 6252 (for Sch D support)
Fm 8824 (for Sch D support)
Sale of Home (non-military)
Sch D
Sch K-1 Capital Gain Income (for Sch D support)

016 Pensions and Annuities
401(K) / 403(b) Income Added
Disability retirement including Veterans Admin
Fm 1099-R (Dist Code 1 or 7 only) / RRB-1099-R
Fm 5329
Fm 8606
IRA Distribution

018 Schedule E Income (or Loss)
Farm Rental
Fm 1099-K
Fm 1099-MISC (Rents / Royalties)
Fm 4835
Fm 4952 (for Sch E support)
Fm 6198 (for Sch E support)
Fm 8582
Sch E (Partnerships, S Corp, Estates)
Sch K-1 Partnership Income
Trusts

019 Farming Income (or Loss)
Fm 1099-G/CCC-1099-G (agricultural payments)
Fm 1099 PATR (for Sch F support)
Fm 6198 (for Sch F support)
Sch F

Adjusted Gross Income (continued)

020 Unemployment Compensation (Fm 1099-G)
Unemployment Compensation Exclusion (UCE)

021 Other Income
Alaska Permanent Fund
Alimony Received
Awards
ESOP
Fm 1040
Fm 1099-A (Acquisition or Abandonment of Secured Property)
Fm 1099-C (Cancellation of Debt)
Fm 1099-G (State Income Tax Refund)
Fm 1099-MISC
Fm 1099-NEC
Fm 8814
Fm W-2G (Gambling Winnings)
Gifts
Jury Duty Pay
Medical & Life Insurance Reimbursements
Prizes
Self-Employment Income (not on Sch C, E, or F)
State and Local Tax Refund
Taxable Coverdell ESA
Taxable Scholarships/Grants not reported on Fm W-2
Third Party Sick Pay

025 Qualified Retirement Plan Payments
KEOGH
KPERS
SARSEP
SEP
SIMPLE

027 Penalty on Early Withdrawal of Savings

029 Taxable Social Security Benefits
Fm RRB-1099
Fm SSA-1099
Income reported on Fm 1040, line 20b

030 Adjustments to Income
Alimony Paid (without recipient's TIN present)
Educator Expenses
Fm 1098-E (Student Loan Interest)
Fm 2106
Fm 3903, Moving Expenses
Fm 8917, Tuition and Fees Deduction
Jury Duty Pay
Military Family Relief Act
SE Tax (Deductible Part)
SE Health Insurance Deduction

099 Miscellaneous Account Information
Any Reason Not Listed
Social Security Benefits
Unexplained 1099 Income
Automated amended return adjustment

Figure 3.11.6-2
Adjustment Reason Code Chart

Text Only Link

REASON CODE CHART

Itemized & Standard Deduction

076 Itemized Deductions / Schedule A
Change from Standard Deduction to Sch A
Foreign Income Tax (reported on Sch A)
Fm 2106 (for Sch A support)
Fm 4684 (for Sch A support)
Fm 4952 (for Sch A support)
Increase/Decrease to Itemized Deductions
Phase-out of Itemized Deductions
Sch A
Sch K-1 (for Sch A support)

092 Standard Deduction
Change from Itemized to Standard Deduction
Increase/Decrease to Standard Deduction
Phase-out of Standard Deduction

Exemptions

006 Total Exemption Amount (2017 and prior)
Adding or removing exemptions claimed
Fm 2120
Fm 8332
Increase/Decrease of Exemption Dollar Amount Claimed
Phase-out of Exemption Amount

Tax

033 Additional Taxes
Fm 4972
Fm 8814

043 Sch D Tax Computation*
Indication of a revision to Sch D Tax Calculation
Indication of a switch to Sch D Tax Calculation
**Includes Sch D, Sch D Worksheet, CGTW, & QDCGTW*

045 Alternative Minimum Tax (reported on Fm 6251)

046 Miscellaneous Account Information
Sch J

Non-Refundable Credits

035 Education Credits (Fm 8863)

036 Non-Refundable Tax Credits
Child Tax Credit - CTC
Fm 2441
Fm 3800 (and Supporting Forms)
Fm 5695
Fm 6478
Fm 6765
Fm 8396
Fm 8586
Fm 8609
Fm 8826
Fm 8834
Fm 8835
Fm 8864
Fm 8880
Fm 8907
Fm 8910

173 Credit for Other Dependents (ODC)

233 Clean Vehicle Credits (Fm 8936)

Other Taxes

044 Self-Employment Tax (Sch SE)

048 Tax on Individual Retirement Arrangement (IRA)
Fm 1099-R (Distribution Code 1)
Fm 5329 Part I or II

122 Advance CTC Repayment computer
Valid for tax period 202112 – 202211
adjustments input with IRN 818 to MFT 30.

Total Tax

033 Additional Taxes
Fm 4970 (reported on Fm 1040)
Sec. 72(m)(5) Penalty

049 Uncollected SS Tax / Medicare Tax (UT)

Federal Income Tax Withheld & Excess Social Security/RRTA Tax Withheld

051 Total Federal Income Tax Withheld
055 Excess Social Security or RRTA Tax Withheld

Estimated Tax Payments

061 Estimated Tax Payments

Earned Income Tax Credit (EITC)

053 Earned Income Tax Credit (Sch EIC)

Refundable Credits

057 Regulated Investment Company Credit
Fm 2439 Tax Paid

061 Payments and/or Credits
Sch/Fm 8812 (Additional Child Tax Credit)
Form 4136 (Credit for Federal Tax Paid on Fuels)
Form 7202 (Credits for Sick Leave and Family Leave for Certain Self-Employed Individuals)

096 Recovery Rebate Credit (RRC)

106 Refundable American Opportunity Credit (Fm 8863)

Estimated Tax Penalty

065 Change to Tax Penalty

CP-08 Notices

061 Additional Child Tax Credit

CP-09 / CP-27 Notices

017 and **053** Earned Income Tax Credit is allowed
054 Earned Income Tax Credit is disallowed

Figure 3.11.6-3
Adjustment Reason Code Chart (continued)