

Navigator Resource:

Common Rejects for Non-Filers and Next Steps

After filing a non-filer return, clients will receive an email notifying them if their form was accepted or rejected by the IRS. This guide describes common rejects and possible next steps for clients to take to resolve the issue.

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Email Reject Notifications:

- Emails notifying clients of a rejected return will have the following subject line, “Non-Filers: Enter Payment Info - Return Rejected, Action Needed!”
- Emails will come from: customer_service@freefilefillableforms.com
- **Caution:** These notification emails may be sent directly to a client's spam folder. If they haven't received a notification within 48 hours, they should try searching their email's spam folder or signing in to the Non-Filer Sign-Up Tool: <https://www.freefilefillableforms.com/#/fd/signin>

Rejected Returns and Possible Next Steps

1. Tax return was already filed for this client and/or spouse

- a. Reject codes: IND-510, IND-515, R0000-194, R0000-902, and R0000-932
- b. Probable reason and next steps
 - i. Their SSN/ITIN was incorrectly entered:
 1. Next steps: They should double check their return to make sure their SSN/ITINs were correctly entered. If they spot a mistake, they should fix the error and resubmit.
 - ii. The client or spouse filed a tax return or non-filer form before filing this return:

1. Next steps: No additional action needed. The client cannot use the non-filer tool this year. If they need to make changes, they can use the [IRS CTC Update portal](#) to update bank account information, opt-out of payments, and check their enrollment status . Later this summer, they'll be able to use the portal to update their mailing address and household information.
- iii. Someone fraudulently filed their tax return:
 1. Next steps: The client needs to print and sign their completed return and mail it to the IRS ([see mailing address by state](#)). In addition to their completed tax return, they should fill out and attach [Form 14039: Identity Theft Affidavit](#). Let the client know it may take several months to a year for the IRS to correct the issue. Client's should keep a lookout for a letter from the IRS.

2. Client or spouse was claimed as a dependent on another person's tax return

- a. Reject codes: IND-516 and R0000-544
- b. Probable reason and next steps:
 - i. The person was correctly claimed on someone else's return:
 1. Next steps: They do not qualify for the EIP or CTC and no additional steps need to be taken. This is generally true if they did not pay for over half of their expenses.
 - ii. They believe a family member incorrectly claimed them as a dependent
 1. The client has two options:
 - a. The family member will need to amend their tax return to remove the client as the dependent. Afterwards, the client needs to print and sign their completed return and mail to the IRS ([see mailing address by state](#)). Let the client know this process could take several months to a year and prevent the client from receiving any advance payments. Recommended if they did not receive their 1st or 2nd EIP.
 - b. They can wait to file their 2021 tax return in 2022 and claim themselves, EIP 3, and the entire tax credit as one lump sum payment. Recommended if they already received their 1st and 2nd EIP.
 - iii. They believe someone fraudulently claimed them as a dependent
 1. Next steps: The client needs to print and sign their completed return and mail to the IRS ([see mailing address by state](#)). In addition to their completed tax return, they should fill out and attach [Form 14039: Identity Theft Affidavit](#). Let the client know it may take several months to a year for the IRS to correct the issue.

3. Their dependent was already claimed as a dependent on another person's tax return

- a. Reject codes: R0000-507
- b. Probable reason and next steps
 - i. Their child was correctly claimed on someone else's return:
 1. Next steps: They should remove the child from their return then resubmit it to the IRS.
 - ii. They believe a family member incorrectly claimed their dependent
 1. The client has two options:
 - a. The family member will need to amend their tax return to remove the child as the dependent. The other filer may also want to consider opting-out of advance payments using the [CTC Update portal](#) to avoid repaying the credit on their 2021 return. Afterwards, the client needs to print and sign their completed return and mail to the IRS ([see mailing address by state](#)). Let the client know this process could take several months to a year and prevent the client from receiving any advance payments. Recommended if they did not receive their 1st or 2nd EIP.
 - b. They can wait to file their 2021 tax return in 2022 and claim the dependent, EIP 3, and the entire tax credit as one lump sum payment. The other filer may also want to consider opting-out of advance payments using the [CTC Update portal](#) to avoid repaying the credit on their 2021 return. Recommended if they already received their 1st and 2nd EIP.
 - iii. They believe someone else fraudulently claimed their dependent
 1. Next steps: The client needs to print and sign their completed return and mail to the IRS ([see mailing address by state](#)). In addition to their completed tax return, they should fill out and attach [Form 14039: Identity Theft Affidavit](#). Let the client know this process could take several months to a year and prevent the client from receiving any advance payments.

4. Their dependent already filed a return and indicated they could not be claimed as a dependent

- a. Reject codes: IND-517
- b. Probable reason and next steps
 - i. Their dependent correctly claimed themselves on their tax return.

1. Next steps: The child should be removed from their tax return and then resubmit the return to the IRS. This is the case if the “dependent” paid for over half of their own expenses.
- ii. Their dependent incorrectly claimed themselves on their tax return
 1. The client has two options:
 - a. The dependent will need to amend their tax return to say they can be claimed as a dependent. Afterwards, the client needs to print and sign their completed return and mail it to the IRS ([see mailing address by state](#)). Let the client know this process could take several months to a year and prevent the client from receiving any advance payments. Recommended if they did not receive their 1st or 2nd EIP.
 - b. They can wait to file their 2021 tax return in 2022 and claim the dependent, EIP 3, and the entire CTC at once. Recommended if they already received their 1st and 2nd EIP.

5. Name, birthdate, SSN/ITIN do not match e-file database

- a. Reject codes: R0000-500, R0000-503, R0000-504, R0000-093, and IND-525
- b. Probable reason and next steps
 - i. The information was entered incorrectly by accident
 1. Next steps: Correct the information to accurately reflect the client’s SSN/ITIN and resubmit the tax return. While in the tax return, double check all other information to make sure there weren’t any other mistakes.
 - ii. The e-file database has a different last name than what was entered by the client
 1. Next steps: If the error is in regards to a person’s name and SSN/ITIN, and the number isn’t the issue, it means the first four letters of the person’s last name do not match the e-file database. Some clients have two or more last names and may have entered or omitted the “correct” beginning to their last name. For example, if the client’s last name on their SS card is “Garcia Rodriguez” but they originally filed with their last name “Rodriguez” they would need to change it to “Garcia Rodriguez” and resubmit the return.

6. Missing or incorrect Identity Protection PIN (IP PIN)

- a. Reject codes: IND-180, IND-181, IND-183
- b. Probable reason and next steps
 - i. The IP PIN was entered incorrectly by mistake

1. Next steps: Check to make sure the IP PIN used by the client is their current PIN (a new one is issued each year). If they have the current year PIN, correct the information and resubmit the tax return. If they don't, see option iii below
- ii. They have their IP PIN but forgot to enter it on the return
 1. Next steps: Add the information and resubmit the tax return.
- iii. They were not issued a PIN or the information has been misplaced
 1. Next steps: Help the client try to retrieve their IP PIN using [Retrieve Your IP PIN](#) on the IRS website. If they are unable to do it online or over the phone, the client needs to print and sign their completed return and mail it to the IRS ([see mailing address by state](#)). Let the client know this process could take several months to a year and they will need to respond to any IRS letters requesting additional information.

7. Self-select PIN or prior year Adjusted Gross Income mismatch

- a. Reject codes: IND-031 and IND-032
- b. Probable reason and next steps
 - i. The self-select PIN or prior year AGI was entered incorrectly by mistake
 1. Next steps: Correct the information and resubmit the tax return.
 - ii. They don't know their self-select PIN or prior year Adjusted Gross Income
 1. Next steps:
 - a. If they didn't file last year, they should enter \$0.
 - b. If they filed a non-filer form in 2020, they should enter \$1.
 - c. If they filed a completed tax return and they don't have access to a copy of their tax return, they should request a Tax Return Transcript from the IRS at their [Get Transcript](#) page. If they are unable to retrieve the information, the client needs to print and sign their completed return and mail it to the IRS ([see mailing address by state](#)). Let the client know this process could take several months to a year and prevent the client from receiving any advance payments.