

# 1040 BUSINESS RULE UPDATES FOR 2011

This document lists all updates to 1040 business rules version 2011v4.1

## 03/26/2012 UPDATES

Rule Number	Rule Text	Error Category	Severity	Changes to 1040 TY2011v4.1
F1040-071-01	Form 1040, Line 62 'WithholdingTaxAmt' must be less than the sum of the following: [Line 7 'WagesSalariesAndTipsAmt' and Line 8a 'TaxableInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and (Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRAAmt') and (Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt') and Line 19 'UnemploymentCompAmt' and Line 20a 'SocSecBnftAmt' and ( all 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21 ) and ( all Schedule C (Form 1040), Line 1d 'TotalGrossReceiptsAmt' ) and ( all Schedule C-EZ(Form 1040), Line 1d 'TotalGrossReceiptsAmt' ) ] unless one of the following is true: (1) Line 13 'CapitalGainLossAmt' has a non-zero value; (2) Line 14 'OtherGainLossAmt' has a non-zero value; (3) Line 17 'RentalRealESTAmt' has a non-zero value; (4) Line 18 'NetFarmProfitOrLossAmt' has a non-zero value; (5) Combat Pay has been excluded from wages.	Incorrect Data	Reject	Verbiage Change
F1040-086	Form 1040, Line 59b 'FirstTimeHmByrRepaymentAmt' must not be less than zero, if an amount is entered.	Incorrect Data	Reject	New
F1040-160-02	If Form 1040, Line 74d 'DepositorAccountNumber' has the value "BONDS", then Line 74b 'RoutingTransitNumber' must be equal to "043736881".	Incorrect Data	Reject	Disabled
F1040-298	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [both PrimaryDateOfDeath and SpouseDateOfDeath have a value] and Line 74a 'RefundAmt' has a non-zero value, then two Forms 1310 must be present in the return.	Missing Document	Reject	Verbiage Change
F1040-299	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and PrimaryDateOfDeath has a value and Line 74a 'RefundAmt' has a non-zero value, then no more than one Form 1310 must be present in the return.	Multiple Documents	Reject	Verbiage Change
F1040-330	If Form 1040, Line 69 'ExcessSocSecAndTier1RRTATaxAmt' has a non-zero value, then Line 7 'WagesSalariesAndTipsAmt' must be greater than 106800.	Missing Document	Reject	Disabled
F1040-331	If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then Line 74d 'DepositorAccountNumber' must have the value "BONDS".	Incorrect Data	Reject	Disabled
F1040-332	If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then Line 74c 'BankAccountTypeCd' must have the value "2".	Incorrect Data	Reject	Disabled
F1040-333	If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then Line 74a 'RefundAmt' must have a value greater than zero and a mulitple of 50 but less than 5001.	Incorrect Data	Reject	Disabled
F1040-334	If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then 'PrimaryDateOfDeath' must not have a value.	Incorrect Data	Reject	Disabled

F1040-335	If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then 'SpouseDateOfDeath' must not have a value.	Incorrect Data	Reject	Disabled
F1040-336	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value and Line 74a 'RefundAmt' has a non-zero value, then Form 1310 must be present in the return.	Missing Document	Reject	New
F1040-356	If Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' has a non-zero value and [Line 40, 'modifiedStandardDeductionInd' does not have a value, and at least one of the following checkboxes is checked: Line 39a 'Primary65OrOlderInd' or 'PrimaryBlindInd' or 'Spouse65OrOlderInd' or 'SpouseBlindInd'], then Line 40 'TotalItemizedOrStandardDedAmt' must equal a valid standard deduction amount.	Incorrect Data	Reject	Disabled
F5405-021	If Form 5405, Line 13e checkbox 'HomeTransferredToSpouseOrExInd' is checked, then Line 13e 'SpouseOrExName' must have a value.	Incorrect Data	Reject	Disabled
F8885-007	Form 8885, Line 2 'HealthPlanPaidAmt' must have a value greater than zero in "Column A January and February" or "Column B March-December".	Missing Data	Reject	Disabled
IND-030	If [FEC Record] is present in the return, then in [WagesNotShownSchedule], there must be at least one 'WagesLit' that has the value "FEC".	Incorrect Data	Reject	Disabled
IND-050	Data on the tax return indicates that the filer is a bona fide resident of Puerto Rico with only Puerto Rico income and do not have a U. S. tax filing obligation.	Unsupported	Reject	Disabled

## 02/28/2012 UPDATES

Rule Number	Rule Text	Error Category	Severity	Changes to 1040 TY2011v4.1
F1040-071-01	Form 1040, Line 62 'WithholdingTaxAmt' must be less than the sum of the following: [Line 7 'WagesSalariesAndTipsAmt' and Line 8a 'TaxableInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and (Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRAmt') and (Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' ) and Line 19 'UnemploymentCompAmt' and Line 20a 'SocSecBnftAmt' and ( all 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21 ) and ( all Schedule C (Form 1040), Line 1d 'TotalGrossReceiptsAmt' ) and ( all Schedule C-EZ(Form 1040), Line 1d 'TotalGrossReceiptsAmt' ) ] unless one of the following is true: (1) Line 13 'CapitalGainLossAmt' has a value greater than zero; (2) Line 14 'OtherGainLossAmt' has a value greater than zero; (3) Line 17 'RentalRealESTAmt' has a value greater than zero; (4) Line 18 'NetFarmProfitOrLossAmt' has a value greater than zero; (5) Combat Pay has been excluded from wages.	Incorrect Data	Reject	Verbiage Change
F1040-080	Form 1040, Line 21 'TotalOtherIncomeAmt' must be equal to the sum of Line 21, 'NetOperatingLossDeductionAmt' and all occurrences of ( 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21).	Math Error	Reject	New
F2555-019	If Form 2555, 'claimFrgnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 16 'PhysicalPresenceEndDt' has a value, then Line 16 'PhysicalPresenceEndDt' minus (-) 'PhysicalPresenceBeginDt' must be greater than 329 days.	Incorrect Data	Reject	Verbiage Change

F2555-020	If Form 2555, 'claimFrgnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 16 'PhysicalPresenceContinuedCd' has a value, then the IRS Received Date minus (-) Line 16 'PhysicalPresenceBeginDt' must be greater than 329 days.	Incorrect Data	Reject	Verbiage Change
F2555EZ-019	If Form 2555-EZ, 'claimFrgnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 2b 'PhysicalPresenceEndDt' has a value, then Line 2b 'PhysicalPresenceEndDt' minus (-) 'PhysicalPresenceBeginDt' must be greater than 329 days.	Incorrect Data	Reject	Verbiage Change
F2555EZ-020	If Form 2555-EZ, 'claimFrgnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 2b 'PhysicalPresenceContinuedCd' has a value, then the IRS Received Date minus (-) Line 2b 'PhysicalPresenceBeginDt' must be greater than 329 days.	Incorrect Data	Reject	Verbiage Change