**NATURE OF CHANGES #3 (12/28/2011)**

**TY 2011 Publication 1346**

The Error Reject Code changes are identified by a single vertical bar in the right margin of Publication 1346(|).
Deletions are indicated by a hyphen followed by a single vertical bar in Publication 1346 (-|).

---

*The following changes are updates effective January 17, 2012.* ***Please be advised that some of these changes may change again in future updates.***

---

***ERC Changes:***

**ERC 0038** o Form 1040A - Taxable Income (SEQ 0820) must be less than $100,000 and only the following can be present: Schedule B, Schedule EIC, Form W-2, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 2441, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, **Form 8867,** Form 8880, Form 8888, Form 8917, Form 8930, Form 9465, Schedule R, FEC/Pension Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

**ERC 0039** o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 1947, taxpayer is considered to be age 65 at the end of 2011. Taxable Interest (SEQ 0380) cannot exceed $1,500, Taxable Income (SEQ 0820) must be less than $100,000, and only the following can be present: Form W-2, Form 1310, Form 8379, Form 8833, Form 8862, **Form 8867,** Form 8888, Form 9465, FEC/Pension Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

**ERC 0283** o Form 8815 – If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than $**136,650**. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than $**86,100**.

**ERC 0622** o Form 8379 – When Total Other Income – Joint Return (SEQ 0210) significant, then it must equal the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income – Other Spouse (SEQ 0230).

- **If Total Other Income – Injured Spouse (SEQ 0220) is significant, then Total Other Income – Joint Return (SEQ 0210) must also be significant.**
- **If Total Other Income – Other Spouse (SEQ 0230) is significant, then Total Other Income – Joint Return (SEQ 0210) must also be significant.**

**ERC 0623** o Form 8379 - When Wages- Joint Return (SEQ 0188) is significant, then it must equal the sum of Wages – Injured Spouse (SEQ 0190) and Wages – Other Spouse (SEQ 0200).

- **If Wages – Injured Spouse (SEQ 0190) is significant, then Wages – Joint Return (SEQ 0188) must also be significant.**
- **If Wages – Other Spouse (SEQ 0200) is significant, then Wages – Joint Return (SEQ 0188) must also be significant.**

**ERC 0624** **o** Form 8379 – When Standard or Itemized Deduction – Joint Return (SEQ 0540) is significant, then it must equal the sum of Standard or Itemized Deduction – Injured Spouse (SEQ 0550) and Standard or Itemized Deduction – Other Spouse (SEQ 0560).

- **If Standard or Itemized Deduction – Injured Spouse (SEQ 0550) is significant, then Standard or Itemized Deduction – Joint Return (SEQ 0540) must also be significant.**

- **If Standard or Itemized Deduction – Other Spouse (SEQ 0560) is significant, then Standard or Itemized Deduction – Joint Return (SEQ 0540) must also be significant.**

**ERC 0625** **o** Form 8379 – When Exemptions – Joint Return (SEQ 0570) is significant, then it must equal the sum of Exemptions – Injured Spouse (SEQ 0580) and Exemptions - Other Spouse (SEQ 0590).

- **If Exemptions – Injured Spouse (SEQ 0580) is significant, then Exemptions – Joint Return (SEQ 0570) must also be significant.**

- **If Exemptions – Other Spouse (SEQ 0590) is significant, then Exemptions – Joint Return (SEQ 0570) must also be significant.**

**ERC 0626** **o** Form 8379 – When Credits – Joint Return (SEQ 0600) is significant, then it must equal the sum of Credits – Injured Spouse (SEQ 0610) and Credits - Other Spouse (SEQ 0620).

- **If Credits-Injured Spouse (SEQ 0610) is significant, then Credits – Joint Return (SEQ 0600) must also be significant.**
- **If Credits – Other Spouse (SEQ 0620) is significant, then Credits – Joint Return (SEQ 0600) must also be significant.**

**ERC 0627** **o** Form 8379 – When Estimated Tax Payments – Joint Return (SEQ 0690) is significant, then it must equal the sum of Estimated Tax Payments - Injured Spouse (SEQ 0700) and Estimated Tax Payments – Other Spouse (SEQ 0710).

- **If Estimated Tax Payments – Injured Spouse (SEQ 0700) is significant, then Estimated Tax Payments – Joint Return (SEQ 0690) must also be significant.**

- **If Estimated Tax Payments – Other Spouse (SEQ 0710) is significant, then Estimated Tax Payments – Joint Return (SEQ 0690) must also be significant.**

**ERC 0634** **o** Form 8379 – When Adjustments to Income – Joint Return (SEQ 0480) is significant, then it must equal the sum of Adjustments to Income - Injured Spouse (SEQ 0490) and Adjustments to Income – Other Spouse (SEQ 0500).

- **If Adjustments to Income – Injured Spouse (SEQ 0490) is significant, then Adjustments to Income – Joint Return (SEQ 0480) must also be significant.**

- **If Adjustments to Income – Other Spouse (SEQ 0500) is significant, then Adjustments to Income – Joint Return (SEQ 0480) must also be significant.**

**ERC 0635** o Form 8379 – When Other Taxes – Joint Return (SEQ 0630) is significant, then it must equal the sum of Other Taxes – Injured Spouse (SEQ 0640) and Other Taxes – Other Spouse (SEQ 0650).

- **If Other Taxes – Injured Spouse (SEQ 0640) is significant, then Other Taxes – Joint Return (SEQ 0630) must also be significant.**
- **If Other Taxes – Other Spouse (SEQ 0650) is significant, then Other Taxes – Joint Return (SEQ 0630) must also be significant.**

**ERC 0645** o Form 8379 – When Federal Income Tax Withheld – Joint Return (SEQ 0660) is significant, then it must equal the sum of Federal Income Tax Withheld – Injured Spouse (SEQ 0670) and Federal Income Tax Withheld – Other Spouse (SEQ 0680).

- **If Federal Income Tax Withheld – Injured Spouse (SEQ 0670) is significant, then Federal Income Tax Withheld – Joint Return (SEQ 0660) must also be significant.**
- **If Federal Income Tax Withheld – Other Spouse (SEQ 0680) is significant, then Federal Income Tax Withheld – Joint Return SEQ 0660 must also be significant.**

**ERC 0651** o Form 5884-B – **If any field of the following "retained worker group" is significant, then all fields in that group must be significant: Multiply line 3 by 80% (SEQ 0050, 0130, 0210, 0350, 0430, 0510, 0590, 0670, 0750, 0830, 0910 and 0990), Retained Worker's SSN( SEQ 0020, 0100, 0180, 0320, 0400, 0480, 0560, 0640, 0720, 0800, 0880, 0960), First date of employment for worker (SEQ 0030, 0110, 0190, 0330, 0410, 0490, 0570, 0650, 0730, 0810, 0890 and 0970), Retained Worker's Wages 1st 26 wks of employment (SEQ 0040, 0120, 0200, 0340, 0420, 0500, 0580, 0660,0740, 0820, 0900 and 0980), Retained Worker's Wages 2nd 26 wks of employment (SEQ 0060, 0140, 0220, 0360, 0440, 0520, 0600, 0680, 0760, 0840, 0920 and 1000), Add lines 3 and 5 (SEQ 0070, 0150, 0230, 0370, 0450, 0530, 0610, 0690, 0770, 0850, 0930 and 1010), Multiply line 6 by 6.2% (SEQ 0080, 0160, 0240, 0380, 0460, 0540, 0620, 0700, 0780, 0860, 0940 and 1020), and Smaller of Line 7 or Line 8 (SEQ 0090, 0170, 0250, 0390, 0470, 0550, 0630, 0710, 0790, 0870, 0950 and 1030).**

**ERC 0660** o **RESERVED**

**ERC 0791** o Form 1040 – If Other Payments **(SEQ 1213)** is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 8801 Block (SEQ 1206), Form 8885 Block (SEQ 1208) **or Credit for Repayment Amount (SEQ 1211) must be significant.**

**ERC 1069** o **RESERVED**

**ERC 1229** o Form 8919 – If Employer's Name (SEQ 0030, 0090, 0150, 0210, 0270) or Statement Record are significant, then corresponding Employer's EIN (SEQ 0040, 0100, 0160, 0220, 0280) or Statement Field must be present and corresponding Reason Code(s) (SEQ 0050, 0110, 0170, 0230, 0290) or Statement Field must present. **Exception - If Employer's Name (SEQ 0030, 0090, 0150, 0210, 0270) or Statement Record is significant, then if corresponding TIN Type Indicator (SEQ 0035, 0095, 0155, 0215, 0275) or Statement field is equal to "3" then corresponding Reason Code(s) (SEQ 0050, 0110, 0170, 0230, 0290) or Statement Field must be present (corresponding Employer's EIN (SEQ 0040, 0100, 0160, 0220, 0280) or Statement Field not required).**

***Record Layout Changes:***

**Part 2 Section 2**

Schedule E Page 1

- Seqs 0020, 0027, 0030, 0040: Added “or blank” to the Field Description
- Seqs 0043, 0053, 0063: Changed the Field Description to “Value Range 000-366 or blank”
- Seqs 0045, 0055, 0065: Changed the Field Description to “Value Range 000-366 or blank’

**Part 2 Section** 4

Form 8863 Page 2

- Seq 0570: Changed the Identification to “Enter $61,000 ($122,000 if Married Filing Jointly)”

Form 8867 Page 1

- Seq 0010: Changed the Identification to “Enter PTIN”

Form 8919

- Seqs +0035, +0040, +0050: Added “or blank” to the Field Description

Form 8815

- Seq 0250: Changed the Field Description to “N, 71,100 or 106,650”

**Part 2 Section 5**

Form 8949 LTCGL

- Changed the Byte Count to “0191”

Form 8949 STCGL

- Changed the Byte Count to “0191”

SCHEDULE E PAGE 1 Supplemental Income and Loss

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| | Byte Count | | 4 | "1260" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "****" |
| 0000 | Record ID | | 6 | "SCHbbE" |
| 0001 | Schedule Type | | 6 | "1040bb" |
| 0002 | Page Number | | 5 | "PG01b" |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0004 | Filler | | 1 | blank |
| 0005 | Schedule Occurrence Number | | 7 | N<br>0000001 - 0000015 |
| 0006 | Payments Requiring Form(s) 1099 Yes | A | 1 | "X" or blank |
| 0007 | Payments Requiring Form(s) 1099 No | A | 1 | "X" or blank |
| 0015 | Did or will file Form(s) 1099 Yes | B | 1 | "X" or blank |
| 0018 | Did or will file Form(s) 1099 No | B | 1 | "X" or blank |
| 0020 | Property Address | A-1 | 37 | AN or blank |
| 0025 | Property Type | A-1 | 1 | N<br>Values<br>1=Single Family Residence<br>2=Multi-Family Residence<br>3=Vacation/Short-Term Rental<br>4=Commercial<br>5=Land<br>6=Royalties<br>7=Self-Rental<br>8=Other (describe) |
| 0027 | Property Type Other Describe | A-1 | 35 | AN or blank |
| 0030 | Property Address | B-1 | 37 | AN or blank |

SCHEDULE E PAGE 1 Supplemental Income and Loss

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| 0035 | Property Type | B-1 | 1 | N<br>Values<br>1=Single Family Residence<br>2=Multi-Family Residence<br>3=Vacation/Short-Term Rental<br>4=Commercial<br>5=Land<br>6=Royalties<br>7=Self-Rental<br>8=Other (describe)<br>or blank |
| 0037 | Property Type Other Describe | B-1 | 35 | AN or blank |
| 0040 | Property Address | C-1 | 37 | AN or blank |
| 0041 | Property Type | C-1 | 1 | N<br>Values<br>1=Single Family Residence<br>2=Multi-Family Residence<br>3=Vacation/Short-Term Rental<br>4=Commercial<br>5=Land<br>6=Royalties<br>7=Self-Rental<br>8=Other (describe)<br>or blank |
| 0042 | Property Type Other Describe | C-1 | 35 | AN or blank |
| 0043 | Fair Rental Days | A-2 | 3 | Value Range 000-366<br>or blank |
| 0045 | Personal Use Days | A-2 | 3 | Value Range 000-366<br>or blank |
| 0047 | QJV | A-2 | 1 | "X" or blank |
| 0053 | Fair Rental Days | B-2 | 3 | Value Range 000-366<br>or blank |
| 0055 | Personal Use Days | B-2 | 3 | Value Range 000-366<br>or blank |
| 0057 | QJV | B-2 | 1 | "X" or blank |

SCHEDULE E PAGE 1 Supplemental Income and Loss

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| 0063 | Fair Rental Days | C-2 | 3 | Value Range 000-366 or blank \|\| |
| 0065 | Personal Use Days | C-2 | 3 | Value Range 000-366 or blank \|\| |
| 0067 | QJV | C-2 | 1 | "X" or blank \| |
| 0100 | Merchant Card and Third-Party Payments A | A-3a | 12 | N \|--\| |
| 0110 | Merchant Card and Third-Party Payments B | B-3a | 12 | N \| |
| 0120 | Merchant Card and Third-Party Payments C | C-3a | 12 | N \| |
| 0121 | Payments Not Reported A | A-3b | 12 | N \| |
| 0122 | Payments Not Reported B | B-3b | 12 | N \| |
| 0123 | Payments Not Reported C | C-3b | 12 | N \| |
| 0124 | Merchant Card/Third-Party/Cash-back Literal-A | A-4 | 9 | "CASH-BACK" or blank \| |
| 0125 | Total Payments A | A-4 | 12 | N \| |
| @0126 | Cash-back Explanatory Statement | A-4 | 6 | "STMbnn" or blank \| |
| 0135 | Merchant Card/Third-Party/Cash-back Literal-B | B-4 | 9 | "CASH-BACK" or blank \|--\|--\|--\| |
| 0137 | Total Payments B | B-4 | 12 | N \| |
| @0138 | Cash-back Explanatory Statement | B-4 | 6 | "STMbnn" or blank \| |

SCHEDULE E PAGE 1 Supplemental Income and Loss

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| 0145 | Merchant Card/Third-Party/Cash-back Literal-C | C-4 | 9 | "CASH-BACK" or blank |
| 0147 | Total Payments C | C-4 | 12 | N |
| @0148 | Cash-back Explanatory Statement | C-4 | 6 | "STMbnn" or blank |
| 0170 | Advertising A | A-5 | 12 | N |
| 0180 | Advertising B | B-5 | 12 | N |
| 0190 | Advertising C | C-5 | 12 | N |
| 0200 | Auto-Travel A | A-6 | 12 | N |
| 0210 | Auto-Travel B | B-6 | 12 | N |
| 0220 | Auto-Travel C | C-6 | 12 | N |
| 0230 | Cleaning-Maint A | A-7 | 12 | N |
| 0240 | Cleaning-Maint B | B-7 | 12 | N |
| 0250 | Cleaning-Maint C | C-7 | 12 | N |
| 0260 | Commissions A | A-8 | 12 | N |
| 0270 | Commissions B | B-8 | 12 | N |
| 0280 | Commissions C | C-8 | 12 | N |
| 0290 | Insurance A | A-9 | 12 | N |
| 0300 | Insurance B | B-9 | 12 | N |
| 0310 | Insurance C | C-9 | 12 | N |
| 0320 | Legal-Pro Fees A | A-10 | 12 | N |
| 0330 | Legal-Pro Fees B | B-10 | 12 | N |
| 0340 | Legal-Pro Fees C | C-10 | 12 | N |
| 0342 | Management Fees | A-11 | 12 | N |
| 0343 | Management Fees | B-11 | 12 | N |

SCHEDULE E PAGE 1 Supplemental Income and Loss

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| 0344 | Management Fees | C-11 | 12 | N |
| @0345 | Form 1098 Explanation | 12 | 6 | "STMbnn" or blank |
| 0350 | Mortgage Interest A | A-12 | 12 | N |
| 0360 | Mortgage Interest B | B-12 | 12 | N |
| 0370 | Mortgage Interest C | C-12 | 12 | N |
| @0385 | Form 1098 Name/ Address | 13 | 6 | "STMbnn" or blank |
| 0390 | Other Interest A | A-13 | 12 | N |
| 0400 | Other Interest B | B-13 | 12 | N |
| 0410 | Other Interest C | C-13 | 12 | N |
| 0420 | Repairs A | A-14 | 12 | N |
| 0430 | Repairs B | B-14 | 12 | N |
| 0440 | Repairs C | C-14 | 12 | N |
| 0450 | Supplies A | A-15 | 12 | N |
| 0460 | Supplies B | B-15 | 12 | N |
| 0470 | Supplies C | C-15 | 12 | N |
| 0480 | Taxes A | A-16 | 12 | N |
| 0490 | Taxes B | B-16 | 12 | N |
| 0500 | Taxes C | C-16 | 12 | N |
| 0510 | Utilities A | A-17 | 12 | N |
| 0520 | Utilities B | B-17 | 12 | N |
| 0530 | Utilities C | C-17 | 12 | N |
| 0540 | Deprec Expense A | A-18 | 12 | N |
| 0550 | Deprec Expense B | B-18 | 12 | N |
| 0560 | Deprec Expense C | C-18 | 12 | N |
| *0570 | Other Description | A-19 | 25 | AN or "STMbnn" |

SCHEDULE E PAGE 1 Supplemental Income and Loss

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| +0580 | Other Amount A | A-19 | 12 | N |
| +0590 | Other Amount B | B-19 | 12 | N |
| +0600 | Other Amount C | C-19 | 12 | N |
| 1050 | Total Expenses A | A-20 | 12 | N |
| 1060 | Total Expenses B | B-20 | 12 | N |
| 1070 | Total Expenses C | C-20 | 12 | N |
| 1080 | Net Rental Income (Loss) A | A-21 | 12 | N |
| 1090 | Net Rental Income (Loss) B | B-21 | 12 | N |
| 1100 | Net Rental Income (Loss) C | C-21 | 12 | N |
| 1103 | Deductible Rental Loss A | A-22 | 12 | N |
| 1105 | Deductible Rental Loss B | B-22 | 12 | N |
| 1107 | Deductible Rental Loss C | C-22 | 12 | N |

SCHEDULE E PAGE 1 Supplemental Income and Loss

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| 1108 | Tot All Amounts Rental Rents Received | 23a | 12 | N |
| 1109 | Tot All Amounts Royalty Rents Received | 23b | 12 | N |
| 1111 | Tot All Amounts Total Payments Rental | 23c | 12 | N |
| 1112 | Tot All Amounts Total Payments Royalty | 23d | 12 | N |
| 1113 | Tot All Amounts Mortgage Interest | 23e | 12 | N |
| 1114 | Tot All Amounts Deprec Expense | 23f | 12 | N |
| 1115 | Tot All Amounts Total Expenses | 23g | 12 | N |
| 1118 | Total Income | 24 | 12 | N |
| 1120 | Total Losses | 25 | 12 | N |
| 1130 | Non Passive Activity Literal (for EIC purposes) | 26 | 3 | "NPA" or blank |
| 1140 | Non Passive Activity Amount | 26 | 12 | N |
| 1150 | Total Income or Loss | 26 | 12 | N |
| | Record Terminus Character | | 1 | Value "#" |

FORM 8815 Exclusion of Interest From Series EE U.S....

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| | Byte Count | | 4 | "0547" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "****" |
| 0000 | Record ID | | 6 | "FRMbbb" |
| 0001 | Form Number | | 6 | "8815bb" |
| 0002 | Page Number | | 5 | "PG01b" |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0004 | Filler | | 1 | blank |
| 0005 | Form Occurrence Number | | 7 | N 0000001 |
| *0010 | Eligible Enrollee Name 1 | 1(a)1 | 25 | AN (first name, space, middle initial, less than (<), last name) or "STMbnn" |
| +0020 | Eligible Institution Name 1 | 1(b)1 | 30 | AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) blank and literal "EDbIRA" or "QSTP" |
| *+0030 | Eligible Institution Address 1 | 1(b)1 | 35 | AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn". |
| +0040 | Eligible Institution City/ State/Zip code 1 | 1(b)1 | 30 | AN, Allowable special characters are: hyphen (-), comma (,) and blank |
| 0050 | Eligible Enrollee Name 2 | 1(a)2 | 25 | AN (first name, space, middle initial, less than (<), last name) |
| 0060 | Eligible Institution Name 2 | 1(b)2 | 30 | 'See 1st Occ.' |

FORM 8815 Exclusion of Interest From Series EE U.S....

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| 0070 | Eligible Institution Address 2 | 1(b)2 | 35 | AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" |
| 0080 | Eligible Institution City/ State/Zip code 2 | 1(b)2 | 30 | 'See 1st Occ.' |
| 0090 | Eligible Enrollee Name 3 | 1(a)3 | 25 | AN (first name, space, middle initial, less than (<), last name) |
| 0100 | Eligible Institution Name 3 | 1(b)3 | 30 | 'See 1st Occ.' |
| 0110 | Eligible Institution Address 3 | 1(b)3 | 35 | AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" |
| 0120 | Eligible Institution City/ State/Zip code 3 | 1(b)3 | 30 | 'See 1st Occ.' |
| 0170 | Education Expenses | 2 | 12 | N |
| 0180 | Nontaxable Benefits | 3 | 12 | N |
| 0190 | Taxable Expenses | 4 | 12 | N |
| 0200 | Total Bonds Proceeds | 5 | 12 | N |
| 0210 | Interest | 6 | 12 | N |
| 0220 | Taxable Expenses/ Bonds Proceeds Ratio | 7 | 6 | R |
| 0230 | Tentative Bond Interest | 8 | 12 | N |
| 0240 | Modified AGI | 9 | 12 | N |
| 0250 | Allowable Write-In Amount | 10 | 12 | N, 71,100 or 106,650 \|\| |
| 0260 | Excess AGI | 11 | 12 | N |

| FORM 8815 | | Exclusion of Interest From Series EE U.S.... | | |
|---|---|---|---|---|
| Field No. | Identification | Form Ref. | Length | Field Description |
| 0270 | Excess AGI Ratio | 12 | 6 | R |
| 0280 | Excludable Bond Interest Offset | 13 | 12 | N |
| 0290 | Excludable Savings Bond Interest | 14 | 12 | N |
| | Record Terminus Character | | 1 | Value "#" |

FORM 8863 PAGE 2 Education Credits (American Opportunity and ...

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| | Byte Count | | 4 | "0236" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "****" |
| 0472 | Record ID | | 6 | "FRMbbb" |
| 0473 | Form Number | | 6 | "8863bb" |
| 0474 | Page Number | | 5 | "PG02b" |
| 0475 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0476 | Filler | | 1 | blank |
| 0477 | Form Occurrence Number | | 7 | N<br>0000001 |
| 0480 | Enter Amount from Line 2 | 7 | 12 | N |
| 0490 | Enter $90,000 ($180,000 if Married Filing Jointly) | 8 | 12 | N |
| 0500 | Modified AGI from 1040 or 1040A | 9 | 12 | N |
| 0510 | Subtract Line 9 from Line 8 | 10 | 12 | N |
| 0515 | Enter $10,000 ($20,000 if Married Filing Jointly) | 11 | 12 | N |
| 0520 | Divide Line 10 by Line 11 | 12 | 6 | R |
| 0529 | Multiply Line 7 by Line 12 | 13 | 12 | N |
| 0535 | Ineligible for Refundable American Opp. Credit box | 13 | 1 | "X" or blank |
| 0540 | Refundable American Opportunity Credit | 14 | 12 | N |

| FORM 8863 PAGE 2 | | Education Credits (American Opportunity and ... | | | |
|---|---|---|---|---|---|
| Field No. | Identification | Form Ref. | Length | Field Description | |
| 0550 | Subtract Line 14 from Line 13 | 15 | 12 | N | |
| 0560 | Enter Tentative Lifetime Learning Credit Amount | 16 | 12 | N | |
| 0570 | Enter $61,000 ($122,000 if Married Filing Jointly) | 17 | 12 | N | \|\| |
| 0580 | Modified AGI from 1040 or 1040A | 18 | 12 | N | |
| 0590 | Subtract Line 18 from Line 17 | 19 | 12 | N | |
| 0600 | Enter $10,000 ($20,000 if Married Filing Jointly) | 20 | 12 | N | |
| 0610 | Divide Line 19 by Line 20 | 21 | 6 | R | |
| 0620 | Multiple Line 16 by Line 21 | 22 | 12 | N | |
| 0670 | Nonrefundable Education Credits | 23 | 12 | N | |
| | Record Terminus Character | | 1 | Value "#" | |

FORM 8867 PAGE 1 Paid Preparer's Earned Income Credit Checklist

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| | Byte Count | | 4 | "0066" for Fixed; "nnnn" for variable format |
| | Start of Record Sentinel | | 4 | Value "****" |
| 0000 | Record ID | | 6 | "FRMbbb" |
| 0001 | Form Number | | 6 | "8867bb" |
| 0002 | Page Number | | 5 | "PG01b" |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0004 | Filler | | 1 | blank |
| 0005 | Form Occurrence Number | | 7 | N 0000001 |
| 0010 | Enter PTIN | 1 | 9 | N, PNNNNNNNN -\| |
| 0020 | Txpyr Filing Status MFS Yes Box | 2 | 1 | "X" or blank |
| 0030 | Txpyr Filing Status MFS No Box | 2 | 1 | "X" or blank |
| 0040 | Txpyr (and Spouse) Have Work SSN(s) Yes Box | 3 | 1 | "X" or blank |
| 0050 | Txpyr (and Spouse) Have Work SSN(s) No Box | 3 | 1 | "X" or blank |
| 0060 | Txpyr Filing F2555 or F2555-EZ Yes Box | 4 | 1 | "X" or blank |
| 0070 | Txpyr Filing F2555 or F2555-EZ No Box | 4 | 1 | "X" or blank |
| 0080 | Txpyr Non-resident Alien Part of year Yes Box | 5a | 1 | "X" or blank |
| 0090 | Txpyr Non-resident Alien Part of year No Box | 5a | 1 | "X" or blank |

FORM 8867 PAGE 1 — Paid Preparer's Earned Income Credit Checklist

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| 0100 | Txpyr Filing Status MFJ Yes Box | 5b | 1 | "X" or blank |
| 0110 | Txpyr Filing Status MFJ No Box | 5b | 1 | "X" or blank |
| 0120 | Investment Income More Than Limit Yes Box | 6 | 1 | "X" or blank |
| 0130 | Investment Income More Than Limit No Box | 6 | 1 | "X" or blank |
| 0140 | Txpyr (or Spouse) a Qualifying Child Yes Box | 7 | 1 | "X" or blank |
| 0150 | Txpyr (or Spouse) a Qualifying Child No Box | 7 | 1 | "X" or blank |
| | Record Terminus Character | | 1 | Value "#" |

FORM 8919 Uncollected Social Security and Medicare Tax on...

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| | Byte Count | | 4 | "0576" for Fixed; "nnnn" for variable format \| |
| | Start of Record Sentinel | | 4 | Value "****" |
| 0000 | Record ID | | 6 | "FRMbbb" |
| 0001 | Form Number | | 6 | "8919bb" |
| 0002 | Page Number | | 5 | "PG01b" |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0004 | Filler | | 1 | blank |
| 0005 | Form Occurrence Number | | 7 | N 0000001 - 0000002 |
| 0010 | Wage Recipient Name | | 35 | AN |
| 0020 | Wage Recipient SSN | | 9 | N |
| *0030 | Employer's Name 1 | 1a | 42 | AN or "STMbnn" |
| +0035 | TIN Type Indicator 1 | 1b | 1 | 1 = EIN, \|\| 2 = SSN, 3 = Unknown or blank |
| +0040 | Employer's EIN 1 | 1b | 9 | N or blank \|\| |
| +0050 | Reason Code(s) 1 | 1c | 8 | "A", "B", "C", "D", "E", "F", "G" or "H" (multiple codes allowed), or blank \|\| |
| +0060 | IRS Determination or Corresp Date Rcvd 1 | 1d | 8 | DT or blank |
| +0070 | Form 1099-MISC Was Received 1 | 1e | 1 | "X" or blank |
| *+0080 | Total Wages With No SSA or Med Withheld 1 | 1f | 12 | N or "STMbnn" \| |
| 0090 | Employer's Name 2 | 2a | 42 | AN or blank |

FORM 8919 Uncollected Social Security and Medicare Tax on...

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| 0095 | TIN Type Indicator 2 | 2b | 1 | 1 = EIN, 2 = SSN, 3 = Unknown or blank \| |
| 0100 | Employer's EIN 2 | 2b | 9 | N or blank |
| 0110 | Reason Code(s) 2 | 2c | 8 | "A", "B", "C", "D", "E", "F", "G", "H" or blank \| |
| 0120 | IRS Determination or Corresp Date Rcvd 2 | 2d | 8 | 'See 1st Occ.' |
| 0130 | Form 1099-MISC Was Received 2 | 2e | 1 | 'See 1st Occ.' |
| 0140 | Total Wages With No SSA or Med Withheld 2 | 2f | 12 | 'See 1st Occ.' |
| 0150 | Employer's Name 3 | 3a | 42 | 'See 2nd Occ.' |
| 0155 | TIN Type Indicator 3 | 3b | 1 | 1 = EIN, 2 = SSN, 3 = Unknown or blank \| |
| 0160 | Employer's EIN 3 | 3b | 9 | N or blank |
| 0170 | Reason Code(s) 3 | 3c | 8 | "A", "B", "C", "D", "E", "F", "G", "H" or blank \| |
| 0180 | IRS Determination or Corresp Date Rcvd 3 | 3d | 8 | 'See 1st Occ.' |
| 0190 | Form 1099-MISC Was Received 3 | 3e | 1 | 'See 1st Occ.' |
| 0200 | Total Wages With No SSA or Med Withheld 3 | 3f | 12 | 'See 1st Occ.' |
| 0210 | Employer's Name 4 | 4a | 42 | 'See 2nd Occ.' |
| 0215 | TIN Type Indicator 4 | 4b | 1 | 1 = EIN, 2 = SSN, 3 = Unknown or blank \| |
| 0220 | Employer's EIN 4 | 4b | 9 | N or blank |

FORM 8919 Uncollected Social Security and Medicare Tax on...

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| 0230 | Reason Code(s) 4 | 4c | 8 | "A", "B", "C", "D", "E", \| "F", "G", "H" or blank |
| 0240 | IRS Determination or Corresp Date Rcvd 4 | 4d | 8 | 'See 1st Occ.' |
| 0250 | Form 1099-MISC Was Received 4 | 4e | 1 | 'See 1st Occ.' |
| 0260 | Total Wages With No SSA or Med Withheld 4 | 4f | 12 | 'See 1st Occ.' |
| 0270 | Employer's Name 5 | 5a | 42 | 'See 2nd Occ.' |
| 0275 | TIN Type Indicator 5 | 5b | 1 | 1 = EIN, \| 2 = SSN, 3 = Unknown or blank |
| 0280 | Employer's EIN 5 | 5b | 9 | N or blank |
| 0290 | Reason Code(s) 5 | 5c | 8 | "A", "B", "C", "D", "E", \| "F", "G", "H" or blank |
| 0300 | IRS Determination or Corresp Date Rcvd 5 | 5d | 8 | 'See 1st Occ.' |
| 0310 | Form 1099-MISC Was Received 5 | 5e | 1 | 'See 1st Occ.' |
| 0320 | Total Wages With No SSA or Med Withheld 5 | 5f | 12 | 'See 1st Occ.' |
| 0330 | Total Wages | 6 | 12 | N |
| 0340 | Total Social Security Wages and Tips | 8 | 12 | N |
| 0350 | Line 7 minus Line 8 | 9 | 12 | N |
| 0360 | Wages Subject to Social Security Tax | 10 | 12 | N |
| 0370 | Social Security Tax on Wages | 11 | 12 | N |

| FORM 8919 | | Uncollected Social Security and Medicare Tax on... | | |
|---|---|---|---|---|
| Field No. | Identification | Form Ref. | Length | Field Description |
| 0380 | Medicare Tax on Wages | 12 | 12 | N |
| 0390 | F1040 Social Security and Med Tax on Wages | 13 | 12 | N |
| | Record Terminus Character | | 1 | Value "#" |

FORM 8949 LTCGL Sales and Other Dispositions of Capital Assets...

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| | Byte Count | | 4 | "0191" \|\| |
| | Start of Record Sentinel | | 4 | Value "****" |
| 0000 | Record ID | | 6 | "LTCGLb" |
| 0001 | Subpart Type | | 6 | "SCHbbD" |
| 0002 | Page Number | | 5 | "PG01b" |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0004 | Filler | | 1 | blank |
| 0005 | Subpart Occurrence Number | | 7 | SCH D "0000001" |
| 0010 | Transaction Occurrence Number | | 7 | 0000001 - 0005000 |
| 0020 | L-T Gains/Losses F1099-B Check Box Code | | 1 | Values A, B, or C |
| 0030 | L-T Description of Property | 3(a) | 80 | AN |
| 0040 | L-T Adjustment Code | 3(b) | 8 | AN, Allowable characters are commas (,) and spaces |
| 0050 | L-T Date Acquired | 3(c) | 8 | DT, or "INHRITED", or "VARIOUS" |
| 0060 | L-T Date Sold | 3(d) | 8 | DT, or "BANKRUPT", or "WORTHLSS" |
| 0070 | L-T Sales Price | 3(e) | 12 | N, or "EXPIRED", or "WORTHLESS" |
| 0080 | L-T Cost/Other Basis | 3(f) | 12 | N, or "EXPIRED" |
| 0090 | L-T Adjustment to Gain or Loss | 3(g) | 12 | N |
| | Record Terminus Character | | 1 | Value "#" |

FORM 8949 STCGL Sales and Other Dispositions of Capital Assets...

| Field No. | Identification | Form Ref. | Length | Field Description |
|---|---|---|---|---|
| | Byte Count | | 4 | "0191" \|\| |
| | Start of Record Sentinel | | 4 | Value "****" |
| 0000 | Record ID | | 6 | "STCGLb" |
| 0001 | Subpart Type | | 6 | "SCHbbD" |
| 0002 | Page Number | | 5 | "PG01b" |
| 0003 | Taxpayer Identification Number | | 9 | N (Primary SSN) |
| 0004 | Filler | | 1 | blank |
| 0005 | Subpart Occurrence Number | | 7 | SCH D "0000001" |
| 0010 | Transaction Occurrence Number | | 7 | 0000001 - 0005000 |
| 0020 | S-T Gains/Losses F1099-B Check Box Code | | 1 | Values A, B, or C |
| 0030 | S-T Description of Property | 1(a) | 80 | AN |
| 0040 | S-T Adjustment Code | 1(b) | 8 | AN, Allowable characters are commas (,) and spaces |
| 0050 | S-T Date Acquired | 1(c) | 8 | DT, or "INHRITED", or "VARIOUS" |
| 0060 | S-T Date Sold | 1(d) | 8 | DT, or "BANKRUPT", or "WORTHLSS" |
| 0070 | S-T Sales Price | 1(e) | 12 | N, or "EXPIRED", or "WORTHLESS" |
| 0080 | S-T Cost/Other Basis | 1(f) | 12 | N, or "EXPIRED" |
| 0090 | S-T Adjustment to Gain or Loss | 1(g) | 12 | N |
| | Record Terminus Character | | 1 | Value "#" |