

TY 2010 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 February 14, 2011. Please be advised that some of these changes may change again in future updates.

ERC Changes:

- ERC 0030** ○ Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.
- Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".
- **Note:** For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.
- All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
- Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, **Form 5695**, Form 8283, Form 8824, 8834 and Form 8853.
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule A, Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O(5471), Form 2241, Form 4562, Form 5329, Form 6251, Form 8082, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801, Form 8835, Form 8839, Form 8862, Form 8912, and Form 8930.
 - Pages 2, 3 and 4 are optional for Form 2210 and Form 8801 but Page 2, 3 and 4 cannot be present without Page 1
 - Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.
 - Form 3468 Page 1 can be present without Page 2 and Page 3. If Page 2 or Page 3 is present, then all pages must be submitted.
 - Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
 - Form 3800 page 1 cannot be present without page 2 and 3, page 2 cannot be present without page 3 and page 3 can be present without page 1 and 2.
 - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.

ERC 0030 (CONTINUED)

- Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1.
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
- For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.
 - For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.
 - For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040-SS (PR) Page 1 and 2.
 - For Form 1040-SS (PR), Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2, Form 1040EZ.
 - Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.

ERC 0090 ○ **RESERVED**

ERC 0248 ○ **RESERVED**

ERC 0379 ○ Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.

ERC 0656 ○ If Form 8801 Block (**SEQ 1005 or** SEQ 1206) equals "X", then Form 8801 must be present.

ERC 1190 ○ **Form 5405 - Only one of the following SEQ Numbers can equal "X". Sold Home to Unrelated Person with Gain (SEQ 0340), Sold Home to Unrelated Person without Gain (SEQ 0350), Sold Home to Related Person (SEQ 0360), Converted Home to Rental or Business Use (SEQ 0370), Transferred Home to Spouse or Ex-Spouse (SEQ 0380), Home was Destr, Condemn, or Disp/Acq New Home (SEQ 0400), Home was Destr, Condemn, or Disp/No New Home (SEQ 0410), Taxpayer Deceased (SEQ 0420).**

- **Only one of the following SEQ Numbers can equal "X". Disposition or Change in main Home (SEQ 0450), Installment Repayment for 2008 Purchases (SEQ 0460).**

ERC 1191 ○ **Form 5405 - Date of Main Home Change (SEQ 0320) must be later than 04/07/2008 and before 01/01/2011.**

- ERC 1192** ○ Form 5405 - If one of the following fields: Member of Uniformed Service or Sold Home/Gov Order (SEQ 0330), Sold Home to Unrelated Person with Gain (SEQ 0340), Sold Home to Unrelated Person without Gain (SEQ 0350), Sold Home to Related Person (SEQ 0360), Converted Home to Rental or Business Use (SEQ 0370), Transferred Home to **Spouse or** Ex-Spouse (SEQ 0380), Home was **Destr, Condemn, or Disp/Acq** New Home (SEQ 0400), Home was **Destr, Condemn, or Disp/No** New Home (SEQ 0410) equals "X" then Date of Main Home Change (SEQ 0320) must be significant and vice versa.
- ERC 1193** ○ Form 5405 - If Repayment Amount (SEQ 0470) of Form(s) is **significant and Disposition or Change in Main Home Repayment (SEQ 0450) equals "X"**, then either Sold Home to Unrelated Person with Gain (SEQ 0340), or Sold Home to Related Person (SEQ 0360), or Converted Home to Rental or Business Use (SEQ 0370), **or Home was Destr, Condemn, or Disp/Acq New Home (SEQ 0400)**, or Home was Destr, Condemn, or Disp/No New Home (SEQ 0410) must equal "X".
- ERC 1194** ○ Form - 5405 - If Sold home to Unrelated Person with Gain (SEQ 0340), or Sold Home to Related Person (SEQ 0360), or Converted Home to Rental or Business Use (SEQ 0370), or Home was Destr, Condemn, or Disp/No New Home (SEQ 0410), **or Disposition or Change in Main Home Repayment (SEQ 0450), or Installment Repayment for 2008 Purchases (SEQ 0460)** of Form 5405 equals "X", then Repayment Amount (SEQ 0470) must be greater than zero.