

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 (-|).

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*The following changes are updates effective February 14, 2011. Please be advised that some of these changes may change again in future updates.*

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ERC Changes:

- ERC 0182 o Schedule F - When Net Farm Profit or Loss (SEQ 0680) is less than zero and Some Is Not at Risk Indicator (SEQ 0700) equals "X", Form 6198 must be present.

**Note: If you checked box 37b (SEQ 0700) because of an excess farm loss, please file a paper return. To expedite the processing of your paper return, we recommend you attach the worksheet for figuring the excess farm loss.**

- ERC 0239 o Form 2441 - If Street Address 1 (SEQ +0020) or Street Address 2 (SEQ 0070) equals "SEEBW-2", then SSN/EIN 1 (SEQ \*+0040), SSN/EIN Type 1 (SEQ +0045), Amount Paid 1 (SEQ 0050), SSN/EIN 2 (SEQ 0090), SSN/EIN Type 2 (SEQ 0095) and Amount Paid 2 (SEQ 0100) must be blank.

**Exception: When Name of Care Provider 1(SEQ 0010) equals "STMBnn" and the Street Address of statement data equals "SEEBW-2", then the corresponding SSN/EIN, SSN/EIN Type, Amount Paid of statement data must be significant.**

- ERC 1094 o Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", then the Allocation Record must be present, the Filing Status must equal "3" (SEQ 0130), and the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) or WI (Wisconsin).

**When the Allocation Record is present, the Filing Status equals "3" (SEQ 0130), and the State Abbreviation (SEQ 0087) equals one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) or WI (Wisconsin), then Filing A Community Property State Return (SEQ 1317) must equal "X".**

**Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", then the Allocation Record must be present, the Filing Status (SEQ 0130) must equal "1" or "4", and the State Abbreviation (SEQ 0087) must equal one of the following states: CA (California), NV (Nevada) or WA (Washington).**

**When the Allocation Record is present, the Filing Status (SEQ 0130) equals "1" or "4", and the State Abbreviation (SEQ 0087) equals one of the following states: CA (California), NV (Nevada) or WA (Washington), then Filing A Community Property State Return (SEQ 1317) must equal "X".**

- ERC 1272 o Form 8834 - Year of Vehicle 1 (SEQ 0080), Year of Vehicle 2 (SEQ 0190) and Year of Vehicle 3 (SEQ 0300) must be 2009, 2010 or 2011.

**ERC 1275** o Form 8936 - Year of Vehicle 1 (SEQ 0010), Year of Vehicle 2 (SEQ 0100) and Year of Vehicle 3 (SEQ 0190) must be 2009 or 2010.