

TY 2012 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 March 11, 2013. Please be advised that some of these changes may change again in future updates.

ERC Changes:

- ERC 0371 ○ Form 1040/1040A/SCH8812: For any occurrence on F1040/1040A where the Dependent's SSN (SEQ 0175, 0185, 0195, 0205 or statement) equals an ITIN and the corresponding Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208 or statement) equals "X", there must be a corresponding entry on Schedule 8812, Part I, lines A, B, C, D where Dependent ITIN Presence Test Yes Box (SEQ 0010, 0030, 0050, 0070) equals "X" or Dependent ITIN Presence Test No Box (SEQ 0020, 0040, 0060, 0080) equals "X". If more than 4 Dependent ITIN's eligible for Child Tax Credit on Form 1040/1040A then Additional ITIN Dependents Note Indicator Box (SEQ 0085) on Schedule 8812 must also equal "X".

- ERC 0374 ○ Form 1040/1040A - Additional Child Tax Credit (SEQ 1187) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0280) from Schedule 8812.

- ERC 0527 ○ Form 8863: For any occurrence of Form 8863 Page 2 where the Amer Opp Credit Net Calc Expenses Amt (SEQ 0760) equals a non-zero value, one field in each of the following three pairs of fields must equal "X": Academic Period Eligible Student Yes Box (SEQ 0670) or Academic Period Eligible Student No Box (SEQ 0680); Post-Secondary Education Yes Box (SEQ 0690) or Post-Secondary Education No Box (SEQ 0700); Drug Felony Conviction Yes Box (SEQ 0710) or Drug Felony Conviction No Box (SEQ 0720).

- ERC 0601 ○ Form 8863: For any occurrence of Form 8863 Page 2, Prior Year Credit Claimed Yes Checkbox (SEQ 0650) or Prior Year Credit Claimed No Checkbox (SEQ 0660) must equal "X".

- ERC 0947 ○ RESERVED