

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 13, 2012. Please be advised that some of these changes may change again in future updates.

Part 1

Highlights

Social Security Number (SSN) Randomization

Social Security plans to implement a new assignment methodology for issuing SSNs on June 25, 2011.

- SSA will no longer issue SSNs based on geography (state and local area)
- SSA will issue SSNs with the number "8" in position 1

SSA will include all possible SSNs with the number "7" in position 1. Currently SSNs starting with "7" are reserved for certain states and other specific groups.

Record Layout Changes:

Part 1 Attachment 1 - 11

ATTACHMENT 9

SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS

Valid Ranges for Social Security Number (SSN):

001-01-0001 through 665-99-9999

667-01-0001 through 899-99-9999

When the SSN contains zeros in positions 4 - 5, the SSN is a test SSN and the return will be rejected.

When the SSN contains zeros in positions 6 - 9, the return will be rejected.

Part 2 Section 2

Form 1040 Page 1

- Seqs 0187, 0197, 0207 - Changed the Length from 11 to 12

Form 1040A Page 1

- Seqs 0187, 0197, 0207 - Changed the Length from 11 to 12

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1598" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "201112", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instructions Part 1, Sec 7.)
0061 Foreign Country		22	A, Allowable special character is space
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063 Foreign Province/ County		35	A, Allowable special characters are space, slash, and hyphen
0064 Foreign City/State		35	A, Allowable special characters are space, slash, and hyphen
0067 Foreign Postal Code		17	AN, Allowable special characters are space, slash, and hyphen
0070 Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0087	State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095	Zip Code		12	N (left-justified)
0097	Address Ind		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank) or "NRA"
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0163	Exempt Spouse	6b	1	"X" or blank
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	A (first name), hyphen, space, "STMBNN" or blank
+0171	Dependent Last Name 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	12	Values: "STEPCHILD", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)

Field Identification No.		Form Ref.	Length	Field Description
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0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	12	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	12	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	12	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0209	More than Four Dependents Box	6c	1	"X" or blank
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99

Field Identification No.		Form Ref.	Length	Field Description
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0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0358	Clergy Excess Rental Allowance Literal	7	16	"EXCESS ALLOWANCE" or blank
0359	Clergy Excess Rental Allowance Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0364	Form 8919 Literal	7	5	"F8919" or blank
0365	Form 8919 Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	6	NO ENTRY
0369	Adoption Amt	7	12	NO ENTRY
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMBnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0454	F8814 Literal	13	5	"F8814" or blank
0455	Form 8814 Amount	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0482	Qual. Charitable Distr.	15b	3	"QCD" or blank
0483	Qualified HSA Funding Distribution	15b	3	"HFD" or blank
0485	Pensions Annuities Received Including Foreign	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	16b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	16b	12	N
0495	Taxable Pensions Amount Including Foreign	16b	12	N
0496	Distributions from Retirement Plans Literal	16b	3	"PSO" or blank
0510	Rent/Royalty/Part/Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0555	SS Benefit Indicator	20a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MEDMSA", "HSA", "FORMb8814", "GAMBLINGbWINNINGS", "LOSSbONbEXCESSbDEFER bDIST", "STMbnn" or blank
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
@0580	NOL CF Statement	21	6	"STMbnn" or blank
0590	Total Other Income	21	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	22	12	N
0623	Educator Expenses	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0635	Health Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N
0650	Self-Employed SEP/SIMPLE/Qualified Plans	28	12	N

Field Identification No.	Form Ref.	Length	Field Description
0670	29	12	Self-Employed Health Insurance Ded
0680	30	12	Early Withdrawal Penalty
*0693	31b	9	Recip Soc Sec No. N or "STMbnn"
+0695	31a	12	Alimony Amount N
0697	31a	12	Total Alimony Paid N
0700	32	12	IRA Deduction N
0701	32	1	IRA Deduction Literal "D" or blank
0702	33	12	Student Loan Interest Deduction N
0705	34	12	Tuition and Fees Deduction N
0710	35	12	Domestic Production Activities Ded N
*0720	36	11	Other Adjustments Literal Values are "RFST", "SUB-PAYbTRA", "UDC", "403(B)", "501(C)(18)", "PPR", "FORMb2555", "WBF", "JURYbPAY", "STMbnn" or blank
+0721	36	12	Other Adjustment Amount N
0722	36	3	Archer MSA Ded. Literal "MSA" or blank
0723	36	12	Archer MSA Ded. Amount N
0735	36	12	Total Other Adjustments N
0740	36	12	Total Adjustments N
0750	37	12	Adjusted Gross Income N
		1	Record Terminus Character Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1138" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Ab"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "201112", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instructions Part 1, Sec 7.)
0061 Foreign Country		22	A, Allowable special character is space
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0063 Foreign Province/ County		35	A, Allowable special characters are space, slash, and hyphen
0064 Foreign City/State		35	A, Allowable special characters are space, slash, and hyphen
0067 Foreign Postal Code		17	AN, Allowable special characters are space, slash, and hyphen
0070 Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space.

Field Identification No.	Form Ref.	Length	Field Description
0087		2	A (Standard Postal State Abbreviations)
0095		12	N (left-justified)
0097		1	1 = APO/DPO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbwATCH", "OPERATIONbALLIEDbFORCE", "IRAQIbFREEDOM", "KOSOVObOPERATION", "NORTHERNbfORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110		1	"X" or blank
0120		1	"X" or blank
0130	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135		6	"STMbnn" or blank
0140	3	25	AN (must be present if filing status = 3, otherwise blank) or "NRA"
0150	4	25	A or blank
0153	4	9	N
0160	6a	1	"X" or blank
0163	6b	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	A (first name), Hyphen, space, "STMbnn" or blank
+0171	Dependent Last Name - 1	6c(1)	15	A (last name), hyphen, space, or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	12	Values: "STEPCHILD", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", "STEPSISTER", "FOSTER CHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	12	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	12	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	12	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0356	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0357	Deferred Compensation Plan Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0363	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0450	Total Capital Gain/ Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0482	Qual. Charitable Distr.	11b	3	"QCD" or blank
0485	Pensions Annuities Received Including Foreign	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0488	Foreign Employer Pension Literal	12b	3	"FEP" or blank
0490	Taxable Foreign Pensions Amount	12b	12	N
0495	Taxable Pensions Amount Including Foreign	12b	12	N
0496	Distributions from Retirement Plans Literal	12b	3	"PSO" or blank
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	5	"D", "LSE", "DbLSE" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0557	Taxable Amount of Social Security	14b	12	N
0595	Protective Section 108(i) ELC Record Ind		1	"X" or blank
0600	Total Income	15	12	N
0623	Educator Expenses	16	12	N
0626	IRA Deduction	17	12	N
0627	IRA Deduction Literal	17	1	"D" or blank
0628	Student Loan Interest Deduction	18	12	N
0705	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"