

**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 March 24, 2011. Please be advised that some of these changes may change again in future updates.*

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**ERC Changes:**

- ERC 0161** o **Schedule SE - The following field must be positive : TP Received SS Retirement / Disability Benefits (SEQ 0035).**
- ERC 0169** o **Form 1040 - The following field must be positive : Self-Employed Health Insurance Ded (SEQ 0670).**
- ERC 0190** o **Schedule SE - Total Net Earnings / Loss (SEQ 0070) must equal the total of the following fields: Net Farm Profit / Loss (SEQ 0030), TP Received SS Retirement / Disability Benefits (SEQ 0035) and Net Non-Farm Profit / Loss (SEQ 0040) minus Self-Employed Health Insurance Ded (SEQ 0670) of Form 1040.**
  - o **Exception: This check is not performed if return is MFJ and more than 1 Schedule SE is present or if Self-Employed Health Insurance DED (SEQ 0670) of Form 1040 is not significant.**
- ERC 0733** o **Form 8941 - If Full-Time Equivalent Employees (SEQ 0030) equals 25 or greater, the following fields **cannot be significant**: Average Annual Wages (SEQ 0040), Premiums Paid (SEQ 0050), Premiums Potentially Paid (SEQ 0060), Eligible Premiums Paid (SEQ 0070), Multiply Line 6 by 25% or 35% (SEQ 0080), Amount from Line 7 if Line 2 is 10 or Less (SEQ 0090), Amount from Line 8 if Line 3 Equals \$25,000 or Less (SEQ 0130), Total Amount of State Tax Premium Subsidies Paid (SEQ 0170), Subtract Line 10 from Line 4 (SEQ 0180) and Smaller of Line 9 or Line 11 (SEQ 0190) cannot be significant.**
- ERC 0734** o **Form 8941 - If Average Annual Wages (SEQ 0040) equals \$50,000 or greater, the following fields **cannot be significant**: Premiums Paid (SEQ 0050), Premiums Potentially Paid (SEQ 0060), Eligible Premiums Paid (SEQ 0070), Multiply Line 6 by 25% or 35% (SEQ 0080), Amount from Line 7 if Line 2 is 10 or Less (SEQ 0090), Amount from Line 8 if Line 3 Equals \$25,000 or Less (SEQ 0130), Total Amount of State Tax Premium Subsidies Paid (SEQ 0170), Subtract Line 10 from Line 4 (SEQ 0180) and Smaller of Line 9 or Line 11 (SEQ 0190) cannot be significant.**
- ERC 0737** o **Form 8941 - Identifying Number of Taxpayer (SEQ 0010) of Form 8941 must be significant and must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.**
- 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, 2010 or 2011.**