Internal Revenue Service

PART 1

ATTACHMENTS 1-11

Electronic Return
File Specifications for
Individual Income Tax Returns

TAX YEAR 2008

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0001	o Page 1 of Form 1040, 1040A, 1040EZ, or 1040-SS (PR) must be present.	
	o The Summary Record must be present.	
0002	o RESERVED	
0003	o Tax Return Record Identification – The Tax Period of Form 1040/ 1040A/1040EZ/1040-SS (PR) (SEQ 0005) Page 1, must equal "200812" and Tax Period of Form 1040/1040A (SEQ 0765) and of Form 1040-SS (PR) (SEQ 1605) Page 2, must also equal "200812".	10/27/08
0004	o Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	
	o Primary SSN (SEQ 0010) is a required field.	
	o Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1.	
	o Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant.	
0005	o Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.	
0006	o Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.	
	o Primary Name Control (SEQ 0050) is a required field.	
	o Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 0055) is a required field when Secondary SSN (SEQ 0030) is significant.	
	o Form 8615 - Parent Name Control (SEQ 0045) must be significant and correctly formatted.	
	o Form 8814 - Child Name Control (SEQ 0015) must be significant and correctly formatted.	
	o See Section 7.01 for Name Control format.	

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ERC	DESCRIPTION
0007	o Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
	o Street Address (SEQ 0080) is a required field.
	o Exception: This check is not performed when Address Ind (SEQ 0097) equals “3”, indicating a foreign address.
0008	o Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).
	o Form 1040/1040A/1040-SS (PR) - Filing Status (SEQ 0130) is a required field.
0009	o State Record - The size of the fixed unformatted state record exceeds the maximum length.
0010	o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.
	o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
	o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.
	o When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.
	o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
	o Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.
0011	o Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.

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ERC	DESCRIPTION
0012	o Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.
0013	o RESERVED
0014	o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.)
0015	o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".
0016	o Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.
	o Exception: This check is not performed when Address Ind (SEQ 0097) equals “3”, indicating a foreign address.
0017	o Form 4137 – All of the following fields must be significant: Tip Income Name (SEQ 0010), Tip Income SSN (SEQ 0020), Employer’s Name (SEQ *0030), Employer ID Number (SEQ +0035), and Tips Received (SEQ +0040).
0018	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) and SSN of Person Subject to Penalty Tax (SEQ 0020) must be significant.
0019	o Tax Form - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 1272) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
	Exception: Bypass this check if Form 8888 is present.
	o Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
	o If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".

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ERC	DESCRIPTION
0020	o Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.
	o Name Line 1 (SEQ 0060) is a required field.
	o If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").
0021	o Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.
0022	o Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
	o State Abbreviation (SEQ 0087) is a required field.
	o Exception: This check is not performed when Address Ind (SEQ 0097) equals “3”, indicating a foreign address.
0023	o Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
	o City (SEQ 0083) is a required field.
	o Exception: This check is not performed when Address Ind (SEQ 0097) equals “3”, indicating a foreign address.
0024	o Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/FPO Address), then City (SEQ 0083) must equal "APO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4.
0025	o RESERVED -|
0026	o RESERVED -|

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0027	o Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant.	
	o Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.	
0028	o Tax Return Record Identification Page 1 – EFIN of Originator (SEQ 0008b) must contain a valid two-digit EFIN prefix code. Refer to Attachment 8 for Valid Two-Digit EFIN Prefix Codes.	
0029	o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.	
0030	o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.	
	o 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.	
	o 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 8283, Form 8824, and Form 8853. **(removed reference to Form 8835)**	04/06/09
	-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 C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801, **Form 8835,** Form 8839, Form 8915 and Form 8930.	04/06/09
	-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.	02/10/09
	-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 and 2 must be present; page 3 is optional for Form 3468, but page 3 cannot be present without Page 1 and 2.	02/10/09
	-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.	01/23/09
	-Form 6765 Page 1 need not be transmitted if there are no entries for that page (but Page 1 cannot be present without page 2).	12/08/08

ERC	DESCRIPTION
0030	o continued -Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1. 10/27/08 -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. o 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, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2. o 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. o 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. o 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. o Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.
0031	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be numeric.
0032	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be numeric.
0033	o Fields within a record cannot be longer than specified in Part II Record Layouts. o Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format.
0034	o Record ID Group - For each record, significant data must be present in the Record ID Group.
0035	o Field Sequence Numbers can not be duplicated and must be in ascending order within each record. Field Sequence Numbers must be valid for that record.
0036	o Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 0130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0037	o Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350).
0038	o Form 1040A - Taxable Income (SEQ 0820) must be less than $100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, Form 8880, Form 8888, Form 8901, Form 8914, Form 8915, || 01/23/09 Form 8917, Form 8930, Form 9465, FEC Record, Authentication || 01/23/09 Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
	o Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of Form 1040A).
0039	o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 1944, taxpayer is considered to be age 65 | at the end of 2008. Taxable Interest (SEQ 0380) cannot exceed | $1,500, Taxable Income (SEQ 0820) must be less than $100,000, and only the following can be present: Form W-2, W-2GU, Form 1310, Form 8379, Form 8833, Form 8862, Form 8888, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
0040	o State-Only – If the State Abbreviation (SEQ 0087) equals "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).
	o If the State Abbreviation field equals "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.
0041	o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.
0042	o State-Only Returns – No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0043	o Form 1040/1040A – When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350).
	o When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0044	o Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following: -The Taxpayer Identification Number (SEQ 0003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form. -The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated. -Each record must be followed by a record terminus character (#).
0045	o Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.
	o If the Schedule/Form Occurrence Number (SEQ 0005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 11 for the maximum number of schedules/forms permitted in an electronically filed tax return.
0046	o Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0047	o Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.
0048	o Form 2106 - A maximum of two Forms 2106 may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two or more Forms 2106 are present, the primary spouse’s form(s) must precede the secondary spouse’s form(s).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0049	o Form 2106-EZ – A maximum of one Form 2106-EZ may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106-EZ must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two Forms 2106-EZ are present, the primary spouse's form must precede the secondary spouse's form.
0050	o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn".
	o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
	o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
0051	o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
0052	o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
	o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
0053	o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.
0054	o Form 4137 - Tip Income SSN (SEQ 0020) on the first Form 4137 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0055	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
0056	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 0010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.
0057	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0058	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0059	o Form 4137 - Tip Income SSN (SEQ 0020) on the second Form 4137 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 0020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.
0060	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
0061	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
0062	o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 0008) must be zeros.
0063	o Form 1040/1040A/1040EZ - When Filing Status (SEQ 0130) equals "2", or Filing Status (SEQ 0130) equals "3", and Exempt Spouse (SEQ 0163) equals "X", or Filing Status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X" both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.)
0064	o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be "9".
0065	o Form 1040/1040A - When Exempt Spouse Ind (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4".
0066	o Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. See Part II Record Layouts for Field Numbers. o Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format. See Section 7.01 for Name Control format.
0067	o Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.
0068	o Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0069	o Form 1040/1040A/1040-SS (PR) - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&).	
	o Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&).	
0070	o Form 1040/1040A – When Filing Status (SEQ 0130) equals "3", Tuition And Fees Deduction (F8917) (SEQ 0705) cannot be significant.	12/05/08
0071	o Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	
0072	o Form 1040/1040A/1040EZ - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.	
	o Form 1040/1040A – When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.	
0073	o Form 1040/1040A – When Filing Status (SEQ 0130) equals "5"; Number of Children who Lived with You (SEQ 0240) must be significant.	
0074	o Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.	
0075	o Form 1040/1040A/1040EZ - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.	
	o Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form W-2GU; Form 1099-R; **Form 8919;** Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F.	**03/18/09**
	o Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; Form W-2GU and Form 1099-R.	
	o Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2; Form W-2GU.	
0076	o Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than $1,500, or if Taxable Interest (SEQ 0290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B/Schedule 1.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0077 o	Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than $1,500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B/Schedule 1.	
0078 o	Schedule D - Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540) must equal Capital Gain/Loss (SEQ 0450) of Form 1040.	01/23/09
0079 o	Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.	
0080 o	Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal Moving Exp Deduction (SEQ 0180) from Form(s) 3903.	
0081 o	Form 1040 - If F4684 Literal (SEQ 0460) is not significant, then Other Gain/Loss (SEQ 0470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.	
0082 o	Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A.	
0083 o	Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441/Schedule 2.	
0084 o	Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) of Form 1040 or 1040A must equal Credit (SEQ 0290, Schedule 3) and SEQ 0290, Schedule R.	
0085 o	Schedule R/Schedule 3 - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090).	
0086 o	Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 0160) from Schedule(s) SE.	
0087 o	Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal Alternative Minimum Tax (SEQ 0340) from Form 6251.	
0088 o	Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0089	o Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.
	o When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers.
0090	o Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Dependent Care Benefits Literal (SEQ 0371) of Form 1040/1040A; Dependent Care Benefits (SEQ 0210) of Form W-2; Credit for Child & Dependent Care (SEQ 0339) of Form 2441/Schedule 2 or if Form 1040/1040A (SEQ 0915/0860) is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441/Schedule 2 must be zero.
0091	o Form 1040/1040A – If Filing Status (SEQ 0130) equals “3”, Exempt Spouse Name (SEQ 0164) or Exempt Spouse Name Control (SEQ 0165) cannot be present.
0092	o RESERVED
0093	o Form 2441/Schedule 2 - EIN/SSN Type (SEQ 0045) must equal "S" or "E".
	Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" or “LAFCP” | then EIN/SSN Type (SEQ 0045) may equal blank.
0094	o Form 6252 - If Line 24 Minus Line 25 (SEQ 0290) or Line 35 Minus Line 36 (SEQ 0460) is significant, then Schedule D or Form 4797 must be present.
0095	o Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0600) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Expense Amount | (SEQ 0320), and Prior Yr. Expense Explan./Qual. Person Name & | SSN (SEQ @0322) are present and there are no current year | expenses. |
	o If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0600) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant.
	Exception: If Form 1040/1040A is a decedent return and the || 12/05/08 filing status (SEQ 0130) equals “2”, then Primary Earned Income || (SEQ 0260) and/or Spouse’s Earned Income (SEQ 0270) must be || significant. ||

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	
0096	o	RESERVED	-|| 10/27/08
0097	o	Form 1040 – When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant and Schedule D must not be present.	
	o	When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.	-|| 12/05/08
0098	o	Schedule C – Gross Receipts Less Returns Allowances (SEQ 0220) must equal Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).	
0099	o	Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (SEQ 0710) from Schedule(s) C-EZ.	
0100	o	Schedule C – When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present.	
0101	o	Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 0010), Carryover Disallowed Interest Expense (SEQ 0020), Investment Interest Expense Deduction (SEQ 0170).	
0102	o	Schedule E - If Any Amount is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present.	
0103	o	Form 1040/1040A/1040EZ – Total Federal Income Tax Withheld (SEQ 1160) must equal the sum of Other 1099 (including Forms 1099-R) and AK Div W/H Amount (SEQ 1157), W/H FROM Sch K-1 Amount (SEQ 1159), Withholding (SEQ 0130) on Forms W-2 and W-2GU and Withholding (SEQ 0050) on Forms W-2G.	|
	o	Exception: Do not reject when withholdings on the tax form exceed withholdings statements by $5.00 or less.	
	o		-|

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC **DESCRIPTION**

0104 o Form 1040/1040A/1040EZ – Form W-2 wages (the sum of Wages (SEQ 0120) of all Forms W-2) must equal or be less than tax form wages (the sum of Wages, Salaries, Tips (SEQ 0375) of Forms 1040/1040A/1040EZ and Gross Receipts/Sales (SEQ 0200) of all Schedules C/C-EZ that have Statutory Employee Earnings Ind (SEQ 0198) equal to "X".)

Exceptions:

o a. (Tax Form) Do not reject when Form W-2 wages exceed tax form wages by less than $5.00.

o b. (Form 1040) Do not reject when Adoption Literal (SEQ 0368) or statement equals "AB", "SNE" or "PYAB". || 12/05/08

o c. (Form 1040) Do not reject when Total Wages (SEQ 0010) of the Allocation Record is significant.

o -|

0105 o Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).

Exception: Bypass this check if Form 8888 is present.

0106 o Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: Total Rents Received (SEQ 0125); Total Royalties Rec'd (SEQ 0155); Total Mort Interest (SEQ 0380); Total Expenses A, B & C (SEQ 1000); Total Depreciation (SEQ 1040); Total Income (SEQ 1110); Total Losses (SEQ 1120); Total Income or Loss (SEQ 1150); Tot Part/S-Corp Income or Loss (SEQ 1765); Total Estate/Trust Net Income/Loss (SEQ 1945); Total Supplemental Income (Loss) (SEQ 2010); Farming/Fishing Share (SEQ 2020); or Net Rental Real Estate Income/Loss (SEQ 2030).

0107 o Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant.

o Exception: This check is not performed when SST Wages/RRT Comp (SEQ 0088) equals or greater than $102,000.

0108 o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).

o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0109	o Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
	o Form 1040EZ - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.
0110	o Form 1040 – If both Schedule D and Schedule J are present, then Tax (SEQ 0915) of Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 0220) of Schedule J.
0111	o Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".
0112	o Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Additional Tax on Early Distributions (SEQ 0078), Additional Tax on Certain Distr from Educ Accts (SEQ 0091), Excess Contributions Tax on Traditional IRA (SEQ 0160), Excess Contributions Tax on Roth IRA (SEQ 0280), Excess Contribution Tax on Ed IRA (SEQ 0570), Excess Contributions Tax on MSA (SEQ 0660), Excess Contributions Tax on HSA (SEQ 0750), and Tax on Excess Accumulations (SEQ 0850).
	o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant.
0113	o Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than $500, Form 8283 must be present.
0114	o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.
0115	o Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Unreported Social Security and Medicare Tax (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 0300) from Form(s) 4137 and F1040 Social Security Medicare Tax on Wages (SEQ 0390) from Form(s) 8919.
0116	o Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), or Amount Owed (SEQ 1290).
0117	o Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), or Net Profit (Loss) (SEQ 0710).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0118	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) must contain a less-than sign (<) immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
	o The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
0119	o Form 1040A - If Filing Status (SEQ 0130) equals "3", then State Abbreviation (SEQ 0087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).
	o Exception: If Filing Status equals "3" and Address Ind (SEQ 0097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 0087) may equal one of the Community Property states listed above.
0120	o **RESERVED** -|| 03/18/09 -|| -|| -|| -|| -|| -|| -||
0121	o Form 1040/1040A - Pensions Annuities Received (SEQ 0485) cannot equal Taxable Pensions Amount (SEQ 0495).
0122	o Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.
	o Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0123	o Form W-2 - The following fields must be significant: Name of Reporting Agent or Employer (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).
	o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.
	o Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
0124	o Form W-2G - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026).
0125	o Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050).
0126	o Tax Form – If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410 or 1420) is significant, then either Preparer SSN/Preparer TIN/Preparer EIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
	o If Preparer SSN/Preparer TIN/Preparer EIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.
	o If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
	o When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.
0127	o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) equals Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.
0128	o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.
0129	o Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0130	o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: $6,500, $6,800, $7,550, $8,150, $9,350, $10,700, $11,950, $13,000, $14,050, or $15,100; and Modified Standard Deduction Ind (SEQ 0788) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778).	
	o Exception for Form 1040: This check is not performed when Real Estate Taxes or Disaster Loss Box (SEQ 0787) is present or when one or more of the following forms are present: Schedule A, Form 4563.	12/05/08
	o Exception for Form 1040A – This check is not performed when Real Estate Taxes Box (SEQ 0787) is present.	12/05/08
0131	o Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, or 0207) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".	
0132	o Form 1040 – When Capital Distribution Box equals “X”, Capital Gain/Loss (SEQ 0450) must contain a positive amount.	
0133	o Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant.	
0134	o Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), Real Estate Taxes or Disaster Loss Box (SEQ 0787) and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	12/05/08
	o Form 1040 - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786), Real Estate Taxes or Disaster Loss Box (SEQ 0787) and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	12/05/08
	o Form 1040A – If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), Real Estate Taxes Box (SEQ 0787) and Modified Standard Deduction Ind (SEQ 0788) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	
	o Form 1040A – When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786), Real Estate Taxes Box (SEQ 0787) and Modified Standard Deduction Ind (SEQ 0788) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	
0135	o Form 1040 - When F4684 Literal (SEQ 0460) equals "F4684", Form 4684 must be present.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0136	o Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210, or Underpayment Penalty/Farmers Fisherman (SEQ 0180) from Form 2210F.
	o Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210.
0137	o Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.
0138	o Form 1040/1040A – Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).
0139	o Form W-2 - Employee SSN (SEQ 0035) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form. <u>Exceptional processing for ITIN Returns Only:</u> ERC 0139 has been modified to enable wage-earning taxpayers with ITINs to file electronically even if their Forms W-2 were issued with an SSN. Previously, taxpayers with this filing situation had to file on paper. The change means that the e-file preparation software feature that automatically populates Form W-2 records with the taxpayer's TIN entered on the tax return must be disabled for ITIN returns only. The taxpayer TIN on Form W-2 records associated with ITIN returns must be entered manually. The software should direct the user to input the TIN from the Form W-2 exactly as it was issued by the employer. For returns where the taxpayer reports using an SSN, the auto-population feature need not be changed. See Attachment 9 to determine how to identify ITINs.
0140	o Form 1040 - Farm Income (SEQ 0520) must equal Net Farm Profit or Loss (SEQ 0680) from Schedule(s) F.
0141	o Schedule F – At least one of the following fields must be significant: Gross Income Amount (SEQ 0280), Total Expenses (SEQ 0650), or Net Farm Profit or Loss (SEQ 0680).
0142	o Schedule F – Accounting Method Cash Indicator (SEQ 0050) or Accounting Method Accrual Indicator (SEQ 0060) must equal "X". Both indicators cannot equal "X".
0143	o Schedule F – Materially Participate Yes Indicator (SEQ 0100) and Materially Participate No Indicator (SEQ 0110) cannot both equal "X" and cannot both equal blank.
0144	o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0145	o Form 1040 - If Bus Expenses Reservists & Others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached.
0146	o Form 1040/1040A/1040EZ - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.
0147	o Form 2210 – One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165) or Joint Return Box (SEQ 0173).
0148	o Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ 0669) must equal "STMbnn".
	o Form 2210F - When Waiver of Penalty Box (SEQ 0013) equals "X", Waiver Explanation (SEQ 0177) must equal "STMbnn".
0149	o Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".
0150	o Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 0530) of Form 4255 must be significant.
	o When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
0151	o Summary Record - Number of Logical Records in Tax Return (SEQ 0040) must equal the total logical record count computed by the IRS.
0152	o Summary Record - Number of Forms W-2 (SEQ 0050) must equal the number of Forms W-2 computed by the IRS.
0153	o Summary Record - Number of Forms W-2G (SEQ 0060) must equal the number of Forms W-2G computed by the IRS.
0154	o Summary Record - Number of Forms 1099-R (SEQ 0070) must equal the number of Forms 1099-R computed by the IRS.
0155	o Summary Record - Number of Schedule Records (SEQ 0080) must equal the number of schedule records computed by the IRS.
0156	o Summary Record - Number of Form Records (SEQ 0090) must equal the number of form records computed by the IRS.
0157	o Summary Record - Number of Statement Record Lines (SEQ 0100) must equal the number of statement record lines computed by the IRS.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0158	o Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 0930) is significant, and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).
0159	o Form 1040EZ – When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) are blank, then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal $8,950 when Secondary SSN (SEQ 0030) is not significant, and must equal $17,900 when Secondary SSN (SEQ 0030) is significant.
0160	o Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed $10,900 when Secondary SSN (SEQ 0030) is significant.
	o When the Self Claimed Dependent Ind (SEQ 0770) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed $5,450 when the Secondary SSN (SEQ 0030) is NOT significant.
0161	o RESERVED
0162	o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed $438 and Adjusted Gross Income (SEQ 0750) must be less than $12,880 if single, and cannot exceed $15,880 if Married Filing Jointly.
	o When the Self Claimed Dependent Ind (SEQ 0770) or the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.
0163	o Schedule R/Schedule 3 – Only one of the following fields must be significant: SEQ 0010, 0020, 0030, 0040, 0050, 0060, 0070, 0080, or 0090.
0164	o Form 1040/1040A – If Retirement Savings Contribution Credit (SEQ 0950) is significant, then all of the following apply: 12/05/08
	o Form 8880 must be attached.
	o Retirement Savings Contribution Credit (SEQ 0950) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is $1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and $2000 for "Married Filing Joint". 12/05/08
	o Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are $53,000 for "Married Filing Joint", $39,750 for "Head of Household", and $26,500 for "Single", "Married Filing Separate", and "Qualifying Widow(er)".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	
0165	o	Form 8880 – If Credit for Qualified Retirement Savings (SEQ 0200) is significant, then it must equal Retirement Savings Contribution Credit (SEQ 0950) of Tax Form.	12/05/08
0166	o	Form 8880 – Neither Primary T/P Smaller of line 5 or $2000 (SEQ 0110) nor Secondary T/P Smaller of line 5 or $2000 (SEQ 0120) may be negative. The sum of these two fields must be positive.	
0167	o	Form 9465 – Monthly Payment Date (SEQ 0310) must be significant and must be within the 01 to 28 range.	
0168	o	Form 9465 – Monthly Payment (SEQ 0300) must be equal to or greater than $25.	
0169	o	RESERVED	
0170	o	**RESERVED**	**03/18/09**
0171	o	Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 0440) must equal Loss Equal to or Smaller than Gain (SEQ 1120) from all Forms 4684.	
0172	o	Form 9465 - Amount Owed on Tax Return (SEQ 0280) cannot be greater than $25,000.	
0173	o	Schedule A – If Qualified Mortgage Ins. Premiums (SEQ 0205) of Schedule A is significant, then AGI Repeated (SEQ 0770) of Form 1040 must be less than $54,500 if Filing Status (SEQ 0130) of Form 1040 equals "3" and $109,000 for all other Filing Status (SEQ 0130) of Form 1040.	
0174	o	RESERVED	
0175	o	Form 1040 - When Other Adjustment Amount (SEQ 0721) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.	
0176	o	Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0721) and Archer MSA Ded. Amount (SEQ 0723) or amounts from corresponding statement record.	12/05/08
0177	o	Form 1040/1040A- If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed $2,950 unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040.	
0178	o	Form 1040 – When Specify Other Credits (SEQ 1006) equals "X", one of the following forms must be present: Form 8834, Form 8859, Form 8910, Form 8911, Form 8912, or "STMbnn" must be present in SEQ (1010).	12/08/08 12/05/08
0179	o	RESERVED	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0180	o Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).
	o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).
	o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
0181	o Form 4835 - If Some is Not at Risk (SEQ 0620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.
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.
0183	o Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present.
0184	o Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.
	o When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).
	o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).
	o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
0185	o Schedule C - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present.
0186	o Form 8829 – Total of Home Business Expense (SEQ 0703) of all Schedules C present must equal total of Schedule C Allowable Expenses (SEQ 0450) from all Forms 8829 present.
0187	o Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0188	o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.
0189	o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0623, 0624, 0635, 0637, 0640, 0650, 0670, 0680, 0697, 0700, 0702, 0705, 0710, 0721, 0723 or 0735. 12/05/08
0190	o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0191	o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 0923), Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Retirement Savings Contribution Credit (SEQ 0950), Child Tax Credit (SEQ 0955), Credits from F8396, F8839 & F5695 (SEQ 0995) and Other Credits (SEQ 1015).	|| 12/05/08 || 12/05/08
	o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Retirement Savings Contribution Credit (SEQ 0950), and Child Tax Credit (SEQ 0955).	|| 12/05/08
0192	o Form 1040/1040A/1040EZ - At least one of the following fields must be significant for the forms listed below.	
	o Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).	
	o Form 1040EZ: Adjusted Gross Income (SEQ 0750), Taxable Income (SEQ 0820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270) and Amount Owed (SEQ 1290).	
0193	o Form 8829 - Total Hours Available (SEQ 0065) cannot exceed the maximum number of available hours (24 hrs multiplied by the number of days in the year).	
0194	o Form 1040EZ - If Taxable Interest (SEQ 0380) is not significant, then Adjusted Gross Income (SEQ 0750) must equal the total of Wages, Salaries, Tips (SEQ 0375) plus Unemployment Compensation (SEQ 0552).	
0195	o Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 0165) must be significant, and vice versa.	
	o If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 0165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.	
0196	o Form 1040 - When Unreported Social Security and Medicare Tax (SEQ 1080) is significant, Form(s) 4137 or Form(s) 8919 must be present.	
	o When F1040 Social Security Medicare Tax on Tips (SEQ 0300) of Form(s) 4137, or F1040 Social Security Medicare Tax on Wages (SEQ 0390) of Form 8919 is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.	
0197	o RESERVED	-|| 01/23/09

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0198	o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Excess SS & Tier 1 RRTA Tax (SEQ 1188), Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1197), Other Payments (SEQ 1210), First-Time Homebuyer Credit (SEQ 1212),Recovery Rebate Credit (SEQ 1220), and Form 8689 Amount (SEQ 1246).	12/05/08
	o Form 1040A – Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), Recovery Rebate Credit (SEQ 1220), F4868 Amount (SEQ 1231), and Excess SS Tax (SEQ 1241).	12/05/08
0199	o Schedule SE – When Unreimbursed Business Expenses Subtracted (SEQ 0042) equals "Yes", then the corresponding field, Allowable Expense Explanation (SEQ @0044), must equal "STMbnn". An explanation is required.	
0200	o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than $438, Schedule EIC must be present.	
0201	o Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077); Qualifying Child First Name (SEQ 0010, 0080); Qualifying Child Last Name (SEQ 0011, 0081); Year of Birth (SEQ 0020, 0090); Qualifying SSN (SEQ 0015, 0085); Relationship (SEQ 0060, 0130); and Number of Months (SEQ 0070, 0140).	
	o Qualifying Child Name Control (SEQ 0007, 0077) must be in the correct format. See Section 7.01 for Name Control format.	
	EXCEPTION: If Kidnapped Child Literal (SEQ 0072, 0142) equals "KC", then bypass this check.	01/23/09
0202	o Schedule EIC – Year of Birth (SEQ 0020, 0090) cannot be greater than current tax year.	
0203	o Schedule EIC - Relationship (SEQ 0060, 0130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON", "SISTER", "BROTHER", "NIECE" or "NEPHEW".	
0204	o Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1984, the taxpayer is considered to be age 25 at the end of 2008.	
	o Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1984, the taxpayer is considered to be age 25 at the end of 2008.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0205 o	Schedule EIC - When Qualifying SSN (SEQ 0015, 0085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.
0206 o	Schedule EIC - If Year of Birth (SEQ 0020, 0090) is less than "1990" (age 19 and older) and greater than "1984", then the corresponding Student "Yes" Box (SEQ 0030, 0100) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".
0207 o	Schedule EIC - If Relationship (SEQ 0060, 0130) equals "CHILD", "DAUGHTER", "GRANDCHILD", "SON", "SISTER", "BROTHER", "NIECE", "NEPHEW" or "FOSTERCHILD" and Year of Birth (SEQ 0020, 0090) does not equal "2008", then Number of Months (SEQ 0070, 0140) must be equal to or greater than "07". Exception: If Kidnapped Child Literal (SEQ 0072, 0142) equals "KC", then bypass this check. 01/23/09
0208 o	Schedule H - Cash Wages Over $1,600 Paid Yearly - Yes (SEQ 0040) and Cash Wages Over $1,600 Paid Yearly – No (SEQ 0045) cannot both equal "X" and cannot both equal blank.
0209 o	Schedule H - Employer SSN (SEQ 0020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0210 o	Schedule H - Employer SSN (SEQ 0020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Employer SSN (SEQ 0020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.
0211 o	Schedule H - Employer Identification Number (SEQ 0030) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0212 o	Schedule H - Name of State Where Unemployment Contr Paid (SEQ 0200) must equal a standard state abbreviation for one of the fifty United States, District of Columbia, Puerto Rico, or U.S. Virgin Islands. Refer to Attachment 3 for Standard Postal Service State Abbreviations.
0213 o	Schedule H - Employer SSN (SEQ 0020) and Employer Identification Number (SEQ 0030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.
0214 o	Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 0030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0215	o Schedule H - Federal Income Tax Withheld - Yes (SEQ 0050) and Federal Income Tax Withheld – No (SEQ 0055) cannot both equal "X".	
	o Cash Wage Over $1,000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over $1,000 Paid Qtrly - Yes (SEQ 0065) cannot both equal "X".	
	o Cash Wages Over $1,000 Paid Qtrly - No (SEQ 0150) and Cash Wages Over $1,000 Paid Qtrly - Yes (SEQ 0155) cannot both equal "X".	
0216	o Schedule EIC - Qualifying SSN - 1 (SEQ 0015) cannot equal Qualifying SSN - 2 (SEQ 0085). Qualifying SSN - 1 and - 2 (SEQ 0050, 0120) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	
0217	o Schedule EIC – When Year of Birth (SEQ 0020, 0090) is less than "1985", the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".	
0218	o Schedule EIC – When Year of Birth (SEQ 0020, 0090) equals "2008", the corresponding Number of Months (SEQ 0070, 0140) must equal "12".	
	Exception: If Kidnapped Child Literal (SEQ 0072, 0142) equals "KC", then bypass this check.	01/23/09
0219	o Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over $1,600 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld – No (SEQ 0055), and Cash Wage Over $1,000 Paid Qtrly - Yes (SEQ 0065).	
0220	o Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over $1,600 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wage Over $1,000 Paid Qtrly - No (SEQ 0060).	
0221	o Form 1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 0200) from Form(s) W-2 and/or W-2GU.	
0222	o Schedule EIC – If Qualifying SSN – 1 (SEQ 0015) is significant and Qualifying SSN – 2 (SEQ 0085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $2,917 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $33,995 if Single, Head of Household or Qualifying Widow(er) and less than $36,995 if Married Filing Jointly.	12/05/08
	o If Qualifying SSN – 1 (SEQ 0015) and Qualifying SSN – 2 (SEQ 0085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $4,824 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $38,646 if Single, Head of Household or Qualifying Widow(er) and less than $41,646 if Married Filing Jointly.	12/05/08
0223	o Schedule H – When Federal Income Tax Withheld – Yes (SEQ 0050) equals "X", Federal Income Tax Withheld (SEQ 0110) must be significant.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0224	o Schedule H – If Cash Wage Over $1,600 Paid Yearly – No (SEQ 0045) and Federal Income Tax Withheld – Yes (SEQ 0050) equal "X", then Cash Wage Over $1,000 Paid Qtrly – No (SEQ 0060) and Cash Wage Over $1,000 Paid Qtrly – Yes (SEQ 0065) must be blank.
0225	o Schedule H – When Cash Wage Over $1,600 Paid Yearly – Yes (SEQ 0040) equals "X", Social Security Wages (SEQ 0070) and Medicare Wages (SEQ 0090) must each be equal to or greater than $1,600.
0226	o Schedule H – When Cash Wage Over $1,600 Paid Yearly – Yes (SEQ 0040) equals "X", the following fields must be blank: Federal Income Tax Withheld – Yes (SEQ 0050), Federal Income Tax Withheld – No (SEQ 0055), Cash Wage Over $1,000 Paid Qtrly – No (SEQ 0060), and Cash Wage Over $1,000 Paid Qtrly – Yes (SEQ 0065).
0227	o Schedule H – When Page 2 is present, Cash Wages Over $1,000 Paid Qtrly – No (SEQ 0150) cannot equal "X".
	o When Page 2 is not present, Cash Wages Over $1,000 Paid Qtrly – Yes (SEQ 0155) cannot equal "X".
0228	o Schedule H – Social Security Wages (SEQ 0070) cannot be greater than Medicare Wages (SEQ 0090).
0229	o Schedule H – When Page 2 is present, Total Taxes from Line 8 (SEQ 0520) must equal Total Taxes Less Advance EIC Payments (SEQ 0140) from Page 1.
0230	o Form 1116 – When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1160, 1175, 1177 and 1180.
0231	o Form 1116 – If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200) where Section 901(j) Income (SEQ 0093)or Lump Sum Distributions (SEQ 0098) do not equal "X".
	o If more than one Form 1116 is present where Gross Foreign Tax Credit (SEQ 1090) is significant, then the first occurrence of Form 1116 must contain the (SEQ 1090) amount which is greater than or equal to all subsequent Forms 1116 with entries in [SEQ 1090] where Alt. Min Tax Literal (SEQ 0010) fields do not equal "AMT".
	o For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 0010) of that occurrence equals "AMT".
0232	o Form 1116 – On each Form 1116, only one of the following fields can equal "X": SEQ 0020, 0080, 0093, 0096, or 0098.
	o When Alt. Min. Tax Literal (SEQ 0010) equals "AMT", only one of the following fields can equal "X": SEQ 0020, 0080, 0093, 0096, 0098, and only one Form 1116 for each category can be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0233	o Tax Form – When Direct Deposit – No (SEQ 1263) equal "X", Direct Deposit Information (Tax Form SEQs 1272, 1274, 1276, 1278, and Form 8888) must not be present.	
0234	o Tax Form – One of the following must equal "X": Direct Deposit – Yes (SEQ 1262) or Direct Deposit – No (SEQ 1263) and both cannot be blank and both cannot equal "X".	
0235	o Schedule H – When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 0230) must be significant.	
0236	o Form 1040 – Additional Taxes (SEQ 1107) must equal the total of Advance EIC Payment (SEQ 0200) from Form W-2 or Form W2-GU plus Total Taxes Less Advance EIC Payments (SEQ 0140) and FUTA Tax (SEQ 0240) from Schedule H.	12/05/08
0237	o Form 2106 – When Filing Status (Seq 0130) of the Tax Form equals "2", SSN of Taxpayer with Employee Business Expense (SEQ 0009) of 2106 page 1 and SSN of Taxpayer with Employee Business Expense (SEQ 0133) of 2106 page 2 must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.	
	o When only one Form 2106 is present for an individual (primary or secondary), Page 2 need not be transmitted if there are no entries for that page, but Page 2 cannot be present without Page 1.	
	o When two Forms 2106 are present for an individual (primary or secondary), Page 1 must be present for the first form, Page 1 must not be present for the second form, and Page 2 must be present for both forms. (The second form is for additional vehicles only. Refer to Form 2106 Instructions for possible allocation from one Form 2106 in the case of expenses of reservists, Qualified Performing Artists, etc.)	
	o When Form 2106 is present for an individual (primary or secondary), Form 2106-EZ may not be present for that individual.	
0238	o Schedule H – If Disability Amount (SEQ 0125) is present, then Disability Literal (SEQ 0127) must be present and vice versa.	
0239	o RESERVED	
0240	o Schedule C-EZ – Total Expenses (SEQ 0700) cannot be greater than $5,000 and Net Profit (SEQ 0710) cannot be less than zero.	
0241	o Schedule C-EZ – At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Total Expenses (SEQ 0700), or Net Profit (SEQ 0710).	
0242	o Schedule C-EZ – Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0243	o Form 1040 – If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.	
	o Form 1040A – If Must Itemize Indicator (SEQ 0786) equals "X", then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.	
0244	o RESERVED	
0245	o Form 1040 – When Form 8396 Mortgage Interest Credit Block (SEQ 0985) equals "X", Form 8396 must be present.	
	o Form 1040 – When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.	
0246	o Form 1040/1040A/1040EZ – Recovery Rebate Credit (SEQ 1220) cannot be claimed on a return with a U.S. Possession or foreign address.	
0247	o Form 1040/1040A/1040EZ – No attachments (including a state return) other than Form W-2, Form 8901, Authentication Record and Summary Record can be present if Special Processing Literal (SEQ 0100) equals "ESP". If forms, schedules or attachments not listed are present, an "ESP" only return cannot be filed.	
0248	o RESERVED	
0249	o Form 1040/1040A/1040EZ – If "ESP" is present in Special Processing Literal (SEQ 0100), the Recovery Rebate Credit (SEQ 1220) must match the Refund (SEQ 1270).	
0250	o Form 1040 - the following fields cannot be present if Special Processing Literal (SEQ 0100) equals "ESP": Total Credits (SEQ 1020), Total Tax (SEQ 1150), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1197), Amount Owed (SEQ 1290) or ES Penalty Amount (SEQ 1300). A non "ESP" Only Return must be filed.	01/23/09
	o Form 1040A - the following fields cannot be present if Special processing Literal (SEQ 0100) equals "ESP": Total Credits (SEQ 1020), Total Tax (SEQ 1150), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1231), Amount Owed (SEQ 1290) or ES Penalty Amount (SEQ 1300). A non "ESP" Only Return must be filed.	01/23/09
	o Form 1040EZ – the following fields cannot be present if Special Processing Literal (SEQ 0100) equals "ESP": Taxable Income (SEQ 0820), Earned Income Credit (SEQ 1180), F4868 Amount (SEQ 1231) Total Tax (SEQ 1256) or Amount Owed (SEQ 1290). A non "ESP" Only Return must be filed.	01/23/09
0251	o Form 8615 – Child Taxable Income (SEQ 0100) must equal Taxable Income (SEQ 0820) from Form 1040/1040A.	
0252	o Form 1040/1040A – When Form 8615 is present, Tax (SEQ 0915) of Form 1040 or Tax (SEQ 0860) of Form 1040A must equal Form 8615 Tax (SEQ 0290) from Form 8615.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0253 o	Form 8615 – Parent Filing Status (SEQ 0060) must equal "1", "2", "3", "4", or "5".	
0254 o	RESERVED	
0255 o	Form 8615 – Gross Unearned Income (SEQ 0070) must be greater than $1,800.	|
0256 o	Form 8615 – Child Name (SEQ 0010) must equal Name Line 1 (SEQ 0060) of Form 1040/1040A.	
0257 o	Form 8615 – Parent Name (SEQ 0040) and Parent SSN (SEQ 0050) must be significant.	
0258 o	Form 8615 – Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	
0259 o	Form 1040 – If AEIC PAYMENT Box (SEQ 1104) is "X" then Form W-2 or W-2GU Advance EIC Payment (SEQ 0200) must be significant.	|| 10/27/08
0260 o	Form 1040 – When Form 8814 is present, Form 8814 Block (SEQ 0853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 0857) of Form 1040 must be significant. When Form 8814 Block (SEQ 0853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 0857) must be significant.	
0261 o	Form 8814 – When one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) of the first Form 8814 must be significant.	
o	Form 8814 Amount (SEQ 0857) of Form 1040 must equal Form 8814 Tax (SEQ 0295) from Form(s) 8814.	
0262 o	Form 8814 – Child Taxable Unearned Income (SEQ 0170) must be greater than $900 and less than $9,000.	|| 12/05/08
0263 o	Form 1040 – If Form 1040 Other Income (SEQ 0265) of Form 8814 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 0590) of Form 1040 must be significant.	
0264 o	Form 8814 – When Tax Exempt Literal (SEQ 0040) is significant, Tax Exempt Amount (SEQ 0050) must be significant.	
o	When Nominee Dist. Literal 1 (SEQ 0060) is significant, Nominee Dist. Amount 1 (SEQ 0070) must be significant.	
o	When Non-Taxable Literal (SEQ 0080) is significant, Non-Taxable Amount (SEQ 0090) must be significant.	
0265 o	Form 8814 – When Nominee Dist. Literal 2 (SEQ 0120) is significant, Nominee Dist. Amount 2 (SEQ 0130) must be significant.	
0266 o	Form 8814 – Child Name (SEQ 0010) must be significant. Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0267	o Form 8814 – Tax Amount Basis (SEQ 0275) cannot be less than zero. When the Tax Amount Basis (SEQ 0275) is greater than zero and less than $900, Form 8814 Tax (SEQ 0295) must be significant. When Tax Amount Basis (SEQ 0275) equals or is greater than $900, Form 8814 Tax (SEQ 0295) must equal $90.	12/05/08
0268	o Form 1040 – If Form 8814 Literal (SEQ 0454) of Form 1040 is present, then Form 8814 must be present and Capital Gains/Loss (SEQ 0450) of Form 1040 must be significant.	
0269	o Form 1040/1040A/1040EZ - Recovery Rebate Credit (SEQ 1220) cannot be claimed because the maximum amount has already been received based on the information contained on the 2007 tax return.	
0270	o Form 1040 – When Form 4972 Block (SEQ 0880) equals "X", Form 4972 must be present.	
0271	o Form 4972 – None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 0026), Rollover Yes Box (SEQ 0030), Prior Yr Distribution Yes Box (SEQ 0190), and Beneficiary Distribution Yes Box (SEQ 0201).	
	o All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 0024), Rollover No Box (SEQ 0040), and Prior Yr Distribution No Box (SEQ 0200).	
0272	o Form 4972 – Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 0044) or Qual Age – Five Yr Member No Box (SEQ 0086).	
0273	o "ESP" Only Return – Recovery Rebate Credit (SEQ 1220) cannot be claimed because the maximum amount has already been received based on the information contained on the 2007 tax return.	
	Note: An "ESP" only return is a return that does not have the following fields present:	
	Form 1040 – Total Credits (SEQ 1020), Total Tax (SEQ 1150), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1197), Total Payments (SEQ 1250), Amount Owed (SEQ 1290) or ES Penalty Amount (SEQ 1300).	
	Form 1040A – Total Credits (SEQ 1020), Total Tax (SEQ 1150), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1231), Total Payments (SEQ 1250) Amount Owed (SEQ 1290) or ES Penalty Amount (SEQ 1300).	
	Form 1040EZ – Taxable Income (SEQ 0820), Earned Income Credit (SEQ 1180), F4868 Amount (SEQ 1231) Total Payments (SEQ 1250) Total Tax (SEQ 1256) or Amount Owed (SEQ 1290).	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0274	o	Form 1040/1040A/1040EZ – The Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) cannot be an ITIN when the Recovery Rebate Credit (SEQ 1220) is present. An ITIN is not valid to receive the Recovery Rebate Credit unless one spouse was a member of the Armed Forces of the United States at any time during the taxable year.
0275	o	Form 4972 – At least one of the following fields must be significant: Capital Gain Election (SEQ 0220), Ordinary Income (SEQ 0240), or 10 Yr Method Average Tax (SEQ 0690).
0276	o	Form 4972 – Recipient SSN (SEQ 0020) from the second Form 4972 cannot equal Recipient SSN (SEQ 0020) of the first Form 4972.
0277	o	Form 1040 – When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.
0278	o	RESERVED
0279	o	Form 4972 – For each of the following, one box must equal "X", but both cannot equal "X": Beneficiary of Qual Participant Yes Box (SEQ 0042) or Beneficiary of Qual Participant No Box (SEQ 0044); Qual Age – Five Yr Member Yes Box (SEQ 0084) or Qual Age – Five Yr Member No Box (SEQ 0086).
0280	o	Schedule B/Schedule 1 – When Excludable Savings Bond Interest (SEQ 0289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 0289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 0290) from Form 8815.
0281	o	Form 1040/1040A – When Filing Status (SEQ 0130) equals "3", Form 8815 cannot be present.
0282	o	Form 8815 – Taxable Expenses (SEQ 0190) must be greater than zero.
0283	o	Form 8815 – If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than $130,650. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than $82,100. 12/05/08
0284	o	RESERVED
0285	o	RESERVED
0286	o	Schedule E – When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.
0287	o	Form 1040 – When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
	o	When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 0280) of Form 8828 must be significant, and vice versa.
0288	o	Form 8828 – Original Loan Closing Date (SEQ 0100) cannot be before January 1, 1991 (19910101).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0289	o Form W-2 – When Advance EIC Payment (SEQ 0200) is significant, taxpayer cannot file Form 1040EZ or Form 1040-SS (PR).
0290	o Form W-2 – Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073). o Form W-2G – Payer's State (SEQ 0024) and Payer's Zip Code (SEQ 0025) must be significant and valid. Payer's Zip Code (SEQ 0025) must be consistent with Payer's State (SEQ 0024). o Form W-2GU – Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073). o Form 1099-R – Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042). o Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2 and/or W-2GU, Payer's State (SEQ 0024) of Form W-2G, and/or Payer' State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
0291	o Form W-2 – Employer City (SEQ 0070) must contain at least three characters.
0292	o Form W-2G – Payer Identification Number (SEQ 0026) must be numeric, the first two digits of Payer Identification Number (SEQ 0026) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and W-2G Indicator (SEQ 0220) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form W-2G was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2G was used. The value "S" (Standard) identifies a Form W-2G that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
0293	o Form 1099-R – Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form 1099-R was used. The value "S" (Standard) identifies a Form 1099-R that is a computer-produced print, an IRS form, or an IRS-approved facsimile.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0294	o Form W-2G – If Withholding (SEQ 0050) is greater than zero, then Gross Winnings (SEQ 0040) must be greater than Withholding (SEQ 0050) and Gross Winnings (SEQ 0040) must be reported as Gross Receipts/Sales (SEQ 0200) of Schedule C/C-EZ or and Other Income Amount (SEQ 0570) of Form 1040. When Gross Winnings (SEQ 0040) is reported as Other Income Amount (SEQ 0570) of Form 1040, then Type of Other Income must equal GAMBLING WINNINGS.
0295	o Form 1040 – The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received (SEQ 0485), or Taxable Pensions Amount (SEQ 0495), Unemployment Compensation (SEQ 0552), Social Security Benefits (SEQ 0553), Amount of Other Income (SEQ 0570) and Gross Receipts of Schedule C/C-EZ (SEQ 0200).
	o Form 1040A – The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received (SEQ 0485), or Taxable Pensions Amount (SEQ 0495), Unemployment Compensation (SEQ 0552) and Social Security Benefits (SEQ 0553).
	o -| -| -|
	o Form 1040EZ – The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380) and Unemployment Compensation (SEQ 0552).
	o Exception: This check is bypassed when Combat Pay has been excluded from Wages. This check is also bypassed if Capital Gain/Loss (SEQ 0450) or Other Gain or Loss (SEQ 0470) or Rent/Royalty/Part/Estates/Trust Inc (SEQ 0510) is significant (not equal zeroes).
0296	o Form 2441/Schedule 2 – If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, and 0221); Qualifying Person SSN (SEQ 0214, 0223).
0297	o Form 2441/Schedule 2 – SSN/EIN (SEQ 0040 or 0090) of Form 2441 cannot equal the Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040.
0298	o Form 2441/Schedule 2 – When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0299	o Tax Form – RAL Indicator (SEQ 1465) must equal "0", "1", or "2". o RAL Indicator (SEQ 1465) is a required field. o
0300	o Form 1040/1040A/1040EZ – When Other 1099 and Alaska Dividend W/H Literal (SEQ 1155) is significant, then Other 1099 and Alaska Dividend W/H Amount (SEQ 1157) must be significant. o When Other 1099 and Alaska Dividend W/H Amount (SEQ 1157) is significant, then Other 1099 and Alaska Dividend W/H Literal (SEQ 1155) must be significant.
0301	o RESERVED
0302	o RESERVED
0303	o Form 1040/1040A – If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments SEQ 1250). o Form 1040EZ – If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).
0304-0349	RESERVED for Electronically Transmitted Documents (ETD)
0350	o Form 8853 – Policyholder SSN (SEQ 0289) must be numeric and within the valid range for an SSN or an ITIN. o Insured SSN (SEQ 0310) must be numeric and within the valid range for an SSN or an ITIN. o Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0351	o Form 8853 – MSA Acct Holder SSN (SEQ 0009) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
0352	o Form 8853 – Policyholder SSN (SEQ 0289) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
0353	o Form 1040 – If Type of Other Income (SEQ 0560) equals "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present. o If Taxable Medicare Advantage MSA Distributions (SEQ 0276) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0354	o Form 1040 - If F8853 Literal (Medicare Advantage) (SEQ 1145) of Form 1040 is present, then the corresponding F8853 Amount (Medicare Advantage) (SEQ 1146) of Form 1040 and Form 8853 must be present.	12/5/08
	o If Additional 50% Tax (SEQ 0279) of Form 8853 is significant, then F8853 Literal (Medicare Advantage) (SEQ 1145) of Form 1040 must equal "MEDbMSA" and then F8853 Amount (Medicare Advantage) (SEQ 1146) of Form 1040 must be present.	
0355	o Form 1040 - When First-Time Home Buyer Credit (SEQ 1212) is significant, then Form 5405 must be present.	
	o If Form 5405 is present, then the First-Time Home Buyer Credit (SEQ 1212) of Form 1040 must equal Credit (SEQ 0120) of Form 5405.	
0356	o Form 1040 - First-Time Home Buyer Credit (SEQ 1212) of Form 1040 cannot exceed $3,750 when Married Filing Separate and $7,500 for all other filing status **when the Date Acquired (SEQ 0060) of Form 5405 is between 4/08/2008 and 1/01/2009.**	**03/18/09**
	o If First Time Home Buyer Credit (SEQ 1212) on Form 1040 is significant, then the Adjusted Gross Income (SEQ 0750) of Form 1040 cannot exceed **$169,999** when Married Filing Joint and **$94,999** for all other filing status.	**03/18/09**
0357	o Form 5405 - If Form 5405 is present, then Form 8859 (District of Columbia First-Time Homebuyer Credit) cannot be present and vice versa.	
0358	o Form 8853 - If Taxable Medicare Advantage MSA Distributions (SEQ 0276) is significant, the following SEQs cannot both be blank; Exceptions to 50% Tax Box (SEQ 0278) and Additional 50% Tax (SEQ 0279).	
0359	o Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal blank: - Payments or Death Benefits - Yes (SEQ 0320) - Payments or Death Benefits - No (SEQ 0330) and - Insured Terminally Ill - Yes (SEQ 0340) - Insured Terminally Ill - No (SEQ 0350).	
0360	o Form 1040 - If Type of Other Income (SEQ 0560) equals "MSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.	
	o If Taxable Archer MSA Distributions (SEQ 0250) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.	
0361	o Form 1040 - If F8853 Literal (Archer MSA) (SEQ 1143) equals "MSA" and the corresponding F8853 Amount (Archer MSA) (SEQ 1144) is present, then Form 8853 must be present.	
	o If Additional 15% Tax (SEQ 0270) of Form 8853 is significant, then F8853 Literal (Archer MSA) (SEQ 1143) of Form 1040 must equal "MSA" and F8853 Amount (Archer MSA) (SEQ 1144) of Form 1040 must be present.	
0362	o Form 1040 - If Archer MSA Ded. Literal (SEQ 0722) of Form 1040 is significant, then Archer MSA Ded. Amount (SEQ 0723) must be significant and Form 8853 must be present.	12/5/08

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0363	o Form 8853 – If Taxable Archer MSA Distributions (SEQ 0250) is significant, the following SEQs cannot both be blank; Exceptions to 15% Tax Box (SEQ 0260) and Additional 15% Tax (SEQ 0270).	
0364	o Form 1040 – If Type of Other Income (SEQ 0560) equals "LTC" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.	
	o If Taxable Payments (SEQ 0450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 0560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 0570) must be present.	
0365	**o Form 5405 – When Form 5405 is present, Date Acquired (SEQ 0060), must be significant and between 4/08/2008 and 12/01/2009, and cannot be greater than the current processing date.**	**04/02/09**
0366	o Form 8853 – If Primary Archer Contribution for Current TY – Yes (SEQ 0019) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal blank: - Primary Uninsured Acct Holder – Yes (SEQ 0030) or Primary Uninsured Acct Holder – No (SEQ 0040) or Primary Self HDHP Coverage Box (SEQ 0050) or Primary Family HDHP Coverage Box (SEQ 0060).	
0367	o Form 8853 – If Spouse Archer Contribution for Current TY – Yes (SEQ 0070) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal blank: - Spouse Uninsured Acct Holder – Yes (SEQ 0090) or Spouse Uninsured Acct Holder – No (SEQ 0100) and Spouse Self HDHP Coverage Box (SEQ 0110) or Spouse Family HDHP Coverage Box (SEQ 0120).	
0368	o Form 8853 – If Primary Archer Contribution for Current TY – No (SEQ 0020) equals "X"; then none of the following can equal "X": Primary Archer Contribution for Current TY – Yes (SEQ 0019), Primary Uninsured Acct Holder – Yes (SEQ 0030), Primary Uninsured Acct Holder – No (SEQ 0040), Primary Self HDHP Coverage Box (SEQ 0050), and Primary Family HDHP Coverage Box (SEQ 0060).	
0369	o Form 8853 – If Spouse Archer Contribution for Current TY – No (SEQ 0080) equals "X"; then none of the following can equal "X": Spouse Archer Contribution for Current TY – Yes (SEQ 0070), Spouse Uninsured Acct Holder – Yes (SEQ 0090), Spouse Uninsured Acct Holder – No (SEQ 0100), Spouse Self HDHP Coverage Box (SEQ 0110), and Spouse Family HDHP Coverage Box (SEQ 0120).	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	
0370	o	Form 1040/1040A – When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW", or "FOSTERCHILD" and the Dependent's age must be under 17.	
	o	Form 8901 – When any occurrence of a qualifying child (SEQ 0010, 0060, 0110, 0160) is significant; the qualifying child's age must be under 17.	
0371	**o**	**Form 1040 - First-Time Home Buyer Credit (SEQ 1212) of Form 1040 cannot exceed $4,000 when Married Filing Separate and $8000 for all other filing status when the year of Date Acquired(SEQ 0060)of Form 5405 is 2009.**	**03/18/09**
	o	**If First Time Home Buyer Credit (SEQ 1212) on Form 1040 is significant then the Adjusted Gross Income (SEQ 0750) of Form 1040 cannot exceed $169,999 when Married Filing Joint and $94,999 for all other filing status.**	
0372	o	Form 1040/1040A – When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (Form 8812) (SEQ 1192) is significant, the sum of the two fields cannot exceed an amount equal to $1000 multiplied by the number of qualifying children. A qualifying child is either a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X", or a Form 8901 qualifying child (SEQ 0010, 0060, 0110, 0160). Form 8901 must be present for any qualifying children who are not dependents.	
0373	o	Form 1040/1040A – When Additional Child Tax Credit (Form 8812) (SEQ 1192) is significant, Form 8812 must be present.	
0374	o	Form 1040/1040A – When Form 8812 is present, Additional Child Tax Credit (Form 8812) (SEQ 1192) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.	
0375	o	RESERVED	
0376	o	RESERVED	
0377-0378		RESERVED	
0379	o	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.	
0380	o	Form 8863 – Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0381	o Form 8863- If any field of a student line in Part I or Part II, including statements, is significant then all fields of the student line must be significant. Each Hope Credit student line includes Student's First Name (SEQ *0010, 0080, 0150), Student's Last Name (SEQ +0020, 0090, 0160), Student's Name Control (SEQ +0030, 0100, 0170), Student's SSN (SEQ +0035, 0105, 0175), Qualified Expenses Paid in Current Tax Year (SEQ *+0040, 0110, 0180), Smaller of Exp Paid in Current TY or $1,200 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area) (SEQ +0050, 0120, 0190), Add Columns c and d (SEQ +0060, 0130, 0200), and Enter ½ of the Amt in Column e (SEQ +0070, 0140, 0210). Each Lifetime Learning Credit student line includes Student's First Name (SEQ *0250, 0290, 0330), Student's Last Name (SEQ +0260, 0300, 0340), Student's Name Control (SEQ +0270, 0310, 0350), Student's SSN (SEQ +0275, 0315, 0355), and Qualified Expenses (SEQ +0280, 0320, 0360). See Part I Section 8 for Statement Record format.	12/05/08
0382	o Form 1040/1040A – If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 0590) on Form 8863 must equal Education Credits (SEQ 0935) on Form 1040/1040A.	
0383	o Form 8863 – Each Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.	
0384	o Form 1040/1040A – When Education Credits (SEQ 0935) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are $116,000 for "Married Filing Joint" and $58,000 for "Single", "Head of Household", and "Qualifying Widow(er)".	
	o When Filing Status (SEQ 0130) is "Married Filing Separate", Education Credits (SEQ 0935) cannot be claimed.	
0385	o Form 8863 – The following limits apply to each Hope Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed $2400 ($4800 if the student attended an eligible educational institution in the Midwestern Disaster Area), Smaller of Exp Paid in Current TY or $1200 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area), (SEQ 0050, 0120, 0190, statement) cannot exceed $1200 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area). Enter ½ of the Amt in Column E (SEQ 0070, 0140, 0210, statement) cannot exceed $1800 ($3600 if the student attended an eligible educational institution in the Midwestern Disaster Area).	12/05/08
0386	o Form 1040/1040A – When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than $145,000 for "Married Filing Joint" or is more than $70,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0387	o Form 8863 – Tentative Hope Credit (SEQ 0240) cannot exceed an amount equal to $1800 ($3600 if the student attended an eligible educational institution in the Midwestern Disaster Area) multiplied by the number of Hope Credit students in Part I. If the number of Hope Credit students is zero, Tentative Hope Credit (SEQ 0240) cannot be positive.	12/05/08
	o Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed $2000 ($4000 if the student attended an eligible educational institution in the Midwestern Disaster Area) regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.	01/23/09
	Education Credits (SEQ 0590) cannot exceed the sum of Tentative Hope Credit (SEQ 0240) and Tentative Lifetime Learning Credit (SEQ 0470).	
0388	o Form 1040/1040A – When Student Loan Interest Deduction (SEQ 0702) is significant; the filing status cannot equal "Married Filing Separately".	
0389	o Form 1040/1040A – Student Loan Interest Deduction (SEQ 0702) must not exceed $2,500.	
0390	o Schedule J – Amount from Line 6 (SEQ 0100) must equal One-third Elected Farm Income (SEQ 0060).	
	o One-third Elected Farm Income (SEQ 0140) must equal One-third Elected Farm Income (SEQ 0060).	
0391	o Schedule J – The following fields must contain an amount greater than or equal to zero: SEQ 0040, SEQ 0060, SEQ 0070, SEQ 0080, SEQ 0120, SEQ 0160, SEQ 0180, SEQ 0190, SEQ 0200, and SEQ 0210.	
0392	o Schedule J – Taxable Income (SEQ 0010) must equal Taxable Income (SEQ 0820) of Form 1040.	
0393	o Schedule J – When Add Lines 4, 8, 12, and 16 (SEQ 0170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 0040) or Tax on Line 7 (SEQ 0080) or Tax on Line 11 (SEQ 0120) or Tax on Line 15 (SEQ 0160).	
0394	o Form Payment – The Requested Payment Date (SEQ 0080) for any Estimated Payment with Tax Type Code (SEQ 0070) of "1040S" cannot equal the Requested Payment Date for a subsequent occurrence of a "1040S" payment.	
0395	o Form Payment – Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.	
	o When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0396	o Form Payment – Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
	o Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.
	o Type of Account (SEQ 0050) must equal "1" or "2".
0397	o Form Payment – (Balance Due Payments) When the return is transmitted to the IRS on or before April 15 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 15.
	o When the return is transmitted to IRS after April 15, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.
	o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.
	o The Requested Payment Date cannot be prior to the current processing date minus five days.
0398	o Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 0080) must be one of the following: 20090415, 20090615, 20090915 or 20100115.
	o If the process date is prior to January 15, 2009, the Requested Payment Date (SEQ 0080) must be 20090415, 20090615 or 20090915.
	o If the process date is prior to April 23, 2009, the Requested Payment Date (SEQ 0080) must be 20090415, 20090615, 20090915, or 20100115.
	o If the process date is April 23, 2009 through June 22, 2009, the Requested Payment Date (SEQ 0080) must be—20090615, 20090915, or 20100115.
	o If the process date is June 23, 2009 through September 22, 2009 the Requested Payment Date (SEQ 0080) must be 20090915 or 20100115.
	o If the process date is September 23, 2009 through October 20, 2009, the Requested Payment Date (SEQ 0080) must be 20100115.
	o The process date cannot be greater than October 20, 2009.
0399	o State Record (State-Only Returns) – The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0400	o State Record – The Generic Record must be present in the state data packet.
	o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.
0401	o State Record – The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.
	o The State Code must be consistent throughout Generic and associated Unformatted Records for the return. Exception: State-Only returns with State Abbreviation (SEQ 0095) that equal to "AS", "GU", "MP" "PR", or "VI" must be processed in Austin.
0402	o State Record – All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.
0403	o State Record – Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.
0404	o State Record – The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.
	o The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.
0405	o State Record Form W-2 – Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440, 0490, 0540) when there is a significant entry in State Income Tax (SEQ 0400, 0470, 0520, 0570).
0406	o The first two-digits contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission.
	o Exception: A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, when State Data is present; or when Processing Site equals "E" (Austin) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, Form 8891 and/or Form W-2GU; an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".
0407	o State Record – The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.
0408	o State Record – When Online-State-Return (SEQ 0049) of the Generic Record equals "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0409	o Form 1040/1040A/1040EZ – When Foreign Employer Compensation Literal (SEQ 0378) equals "FEC", then Foreign Employer Compensation Total (SEQ 0379) must be significant and the FEC Record must be present. o When the FEC Record is present, then Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC" and Foreign Employer Compensation Total (SEQ 0379) must be significant.
0410	o State-Only Record – If the RTN is present, it must be present on the Financial Organization Master File (FOMF).
0411	o FEC Record – The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form or The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEQ 0055) of the Tax Form.
0412	o FEC Record – The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060), and The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) or Foreign Country (SEQ 0110).
0413	o FEC Record – The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.
0414	o FEC Record – The Country Code (SEQ 0130) must be significant and either equal to a valid Country Code or "US".
0415	o FEC Record – If Services Performed While Residing in U.S. Yes Ind (SEQ 0120) equals "X", then the Country Code (SEQ 0130) must equal "US" and If the Country Code (SEQ 0130) equals "US", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X".
0416	o Summary Record – Number of FEC Records (SEQ 0075) must equal the number of FEC Records computed by the IRS.
0417	o Form 1040/1040A/1040EZ – If Earned Income Credit (SEQ 1180) is significant, then the FEC Record cannot be present and Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.
0418	o Form 1040/1040A/1040EZ – Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 0220) from the FEC Record(s).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0419	o State Record – If Address Ind (SEQ 0097) on the Tax Return equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).	
	o If Address Ind (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).	
0420	o Form 1040 – When Form 4136 Block (SEQ 1205) equals "X", Form 4136 must be present, and vice versa.	
0421	o Form 4136 – When Aviation Rate Kerosene 1 Credit Amt (SEQ 0435) is greater than zero, then Aviation Rate Kerosene 1 Gallons (SEQ 0430) must be significant.	
0422	o Form 4136 – When Aviation Rate Kerosene 2 Credit Amt (SEQ 0450) is greater than zero, then Aviation Rate Kerosene 2 Gallons (SEQ 0445) must be significant.	
0423	o RESERVED	-|
0424	o RESERVED	-|
0425	o RESERVED	
0426	o Form 1040 – Other Payments (SEQ 1210) must equal the total of the following fields:Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Total Income Tax Credit Amount (SEQ 4360) from Form 4136, Current Year Refundable Credit (SEQ 0279) from Form 8801, plus Health Coverage Tax Credit (SEQ 0250)from Form 8885.	|| 12/05/08 || ||
0427	o RESERVED	
0428	o Form 1040 – When Form 4137 Block (SEQ 1085) equals "X", Form 4137 must be present.	
0429	o RESERVED	
0430	o State Record – If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind SEQ (0097) on the State-Only 1040 equals "3" it must be processed at Austin.	
0431	o RESERVED	
0432	o RESERVED	
0433-0434	RESERVED	
0435	o Form 8582-CR – When Multiply Line 11 by 50% (SEQ 0200) is significant, it cannot be greater than $25,000.	
	o When Multiply Line 23 by 50% (SEQ 0330) is significant, it cannot be greater than $25,000.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0436	o Form 8582-CR – When Special Allowance for Rental Activity (SEQ 0210) is significant, Form 8582 must be present.	
	o When Special Allowance for Rental Activity (SEQ 0340) is significant, Form 8582 must be present.	
0437	o Form 8582-CR – Modified Adjusted Gross Income (SEQ 0310) cannot be less than zero.	
0438	o Summary Record – For Online Returns, the IP Address (SEQ 0190) cannot contain an Ipv4 address where any of its 4 parts is not a number from 0 to 255 and there are not 3 periods.	
0439	o If the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215).	
0440	o RESERVED	
0441	o Summary Record – For Online Returns, IP Address (SEQ 0190) cannot contain an Ipv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons.	
0442-0445	RESERVED	
0446	o RESERVED	
0447	o RESERVED	
0448	o Form 1040/1040A - If taxpayer age is 70 1/2 at the end of tax year and IRA Deduction of Form 1040 (SEQ 0700) and Form 1040A (SEQ 0626) is significant, taxpayer cannot deduct any contributions to traditional IRA or treat them as nondeductible contributions for they are ineligible for IRA Deduction.	12/05/08
	Exception: Bypass this check on a Married Filing Joint return if one taxpayer is under age 70 1/2.	02/10/09
0449	o Form 8606 – The Qualified First-Time Homebuyer Distr (SEQ 0353) cannot be greater than $10,000.	
0450	o Form 8606 – Nondeductible IRA Name (SEQ 0009) and SSN of Taxpayer with IRAs (SEQ 0010) must be significant.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0451	o Form 8606 – Nondeductible IRA Name (SEQ 0009) must contain a less-than sign (<) immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
	o Nondeductible IRA Name (SEQ 0009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
0452	o Form 2555/2555EZ – When only one Form 2555/2555EZ is present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
	o When two Forms 2555/2555EZ are present, SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 0010) of Form 1040 and SSN of Taxpayer with Foreign Earned Income (SEQ 0007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 0030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 0010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 0030).
0453	o Form 2555EZ – Total Foreign Earned Income (SEQ 1210) cannot exceed $87,600.
0454	o Form 1040 – Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.
0455	o Form 2555 – Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
	o Form 2555EZ – Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed $87,600 Total Foreign Earned Income (SEQ 1210).
0456	o Form 1040 – When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555", Form 2555 must be present.
	o When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555-EZ", Form 2555EZ must be present.
0457	o Form 1040 – The total of Housing/Foreign Earned Income Exclusion Amount (SEQ 0577) must equal the product of the following fields: (Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Forms 2555 plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555-EZ) multiplied by negative 1 (x-1).
0458	o Form 1040 – When Other Adjustments Literal (SEQ 0720) equals "FORM 2555", Form 2555 must be present.
0459	o Form 1040 – If Other Adjustments Literal (SEQ 0720) equals "FORM 2555", then Other Adjustment Amount (SEQ 0721) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0460	o Form 2555 – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 0225) is prior to 1231 of the current tax year (e.g., 20081031), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., 20070101).
	o Form 2555EZ – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) equals 1231 of the current tax year or equals "CONTINUE", then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 0040) is prior to 1231 of the current tax year (e.g., 20081031), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (e.g., 20070101).
0461	o Form 2555 – Statement to Authorities – Yes (SEQ 0300) and Req'd to Pay Income Tax – No (SEQ 0330) cannot both be significant.
0462	o Form 2555 – If No Travel Statement (SEQ 0560) is significant, then the following fields cannot be significant: Country Name (SEQ 0570), Arrival Date (SEQ 0580), Departure Date (SEQ 0590), Full Days in Country (SEQ 0600), Number of Days in US on Business (SEQ 0610), and Income Earned in the US on Business (SEQ 0620).
0463	o Form 2555 – Taxpayer Foreign Street Address (SEQ 0011), Taxpayer Foreign City (SEQ 0012), and Taxpayer Foreign Country (SEQ 0015) must be significant. Country Code (SEQ 0018) must be significant and equal to a valid Country code.
	o Form 2555EZ – Taxpayer Foreign Street Address (SEQ 0111), Taxpayer Foreign City (SEQ 0112), and Taxpayer Foreign Country (SEQ 0115) must be significant. Country Code (SEQ 0118) must be significant and equal to a valid Country code.
	o Refer to Attachment 10 for Country Codes.
0464	o Form 2555 – If Separate Foreign Residence – Yes (SEQ 0170) is significant, then Yes – City & Country of Foreign Residence (SEQ 0190) and Number of Days at That Address (SEQ 0200) must be significant.
0465	o Form 2555 – Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).
0466	o Form 2555 – Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).
0467	o Form 2555EZ – If Bona Fide Residence – Yes (SEQ 0010) is significant, then Date Bona Fide Residence Began (SEQ 0030) and Date Bona Fide Residence Ended (SEQ 0040) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0468 o	Form 2555EZ – If Physically Present – Yes (SEQ 0050) is significant, then Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) must be significant.
0469 o	Form 2555EZ – Tax Home Test – Yes (SEQ 0090) must be significant.
0470 o	Form 2555EZ – For each of the following, only one box can equal "X": Bona Fide Residence – Yes (SEQ 0010) or Bona Fide Residence – No (SEQ 0020); Physically Present – Yes (SEQ 0050) or Physically Present – No (SEQ 0060); Revoked Exclusions – Yes (SEQ 0220) or Revoked Exclusions – No (SEQ 0230).
o	If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions –Yes (SEQ 0220) and Revoked Exclusions – No (SEQ 0230) should not be significant.
0471 o	Form 2555 – Part II or Part III must be present, but not both.
0472 o	Form 2555/2555EZ – Must be processed at the Austin Submission Processing Center.
0473 o	Form 2555 – When Allocable Deductions (SEQ 1250) is significant, Allocable Deductions Computation (SEQ 1240) must equal "STMbnn".
0474 o	RESERVED
0475 o	RESERVED
0476 o	Schedule EIC – The following fields cannot equal "X": Disabled "No" Box – 1 (SEQ 0045) or Disabled "No" Box – 2 (SEQ 0115).
0477-0479 RESERVED	
0480 o	Form 8839 – When Identifying Number Child (SEQ 0080, 0160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0481 o	Form 8839 – Eligible Child First Name – 1 (SEQ 0010), Eligible Child Last Name – 1 (SEQ 0020), Eligible Child Name Control – 1 (SEQ 0030), Year of Birth – 1 (SEQ 0040), and Identifying Number Child – 1 (SEQ 0080) must be significant.
o	If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 0010, 0090); Eligible Child Last Name (SEQ 0020, 0100); Eligible Child Name Control (SEQ 0030, 0110); Year of Birth (SEQ 0040, 0120); and Identifying Number Child (SEQ 0080, 0160).
o	Eligible Child Name Control (SEQ 0030, 0110) must be in the correct format. See Section 7.01 for Name Control format.
0482 o	Form 8839 – Year of Birth – 1 (SEQ 0040) and Year of Birth – 2 (SEQ 0120) cannot be greater than current tax year.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0483 o	Form 8839 – Identifying Number Child (SEQ 0080, 0160) cannot equal another Identifying Number Child (SEQ 0080, 0160) on any occurrence of Form 8839 on the return. Identifying Number Child (SEQ 0080, 0160) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0484 o	Form 8839 – If Year of Birth – 1 or – 2 (SEQ 0040, 0120) is prior to "1990", then the corresponding Disabled Over 18 Box – 1 or –2 (SEQ 0049, 0129) must equal "X".
	EXCEPTION: This does not apply when "Carry forward of Adoption Credit to Current Year" (SEQ 0284) is significant.
0485 o	Form 8839 – Modified AGI (SEQ 0240) must be less than $214,730 unless one of the following exceptions applies:
	o Carryforward of Adoption Credit to Current Year (SEQ 0284) is significant and Adoption Literal (SEQ 0368) on Form 1040 or statement does not equal "SNE" or "PYAB".
	o Adoption Literal (SEQ 0368) on Form 1040 or statement equals "AB" and Adoption Amount (SEQ 0369) is positive.
0486 o	Form 1040 – When Form 8839 Adoption Credit Block (SEQ 0986) is significant, Form 8839 must be present. 12/05/08
	o When Adoption Literal (SEQ 0368) on Form 1040 or statement equals "AB", "SNE", "PYAB" or "STMbnn" Adoption Amt (SEQ 0369) must be significant and page 2 of the first occurrence of Form 8839 must be present.
0487 o	RESERVED
0488 o	Form 8839 – When more than one Form 8839 is present, only the first occurrence of Form 8839 can contain entries in the following fields: SEQs 0230 through 0297, 0350, and 0380 through 0450.
0489 o	RESERVED
0490 o	Summary Record – If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year.
0491 o	Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).
0492 o	RESERVED
0493 o	Summary Record – Software Identification Number (SEQ 0230) must be present.
0494 o	Form 1040 – If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0495	o Form 1040 – If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.	
	o Form 1040 – If Filing Status (SEQ 0130) equals "2", then two Forms 4563 can be present.	
0496	o Form 4563 – When only one Form 4563 is present, Taxpayer SSN (SEQ 0020) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	
	o When two Forms 4563 are present, Taxpayer SSN (SEQ 0020) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer SSN (SEQ 0020) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.	
0497	o Form 5695 – When Filing Status (SEQ 0130) of Form 1040 equals "2", a maximum of two Forms 5695 may be present per individual (primary or secondary) on the return. The Identifying Number of Taxpayer (SEQ 0010) of each Form 5695 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When both the primary and secondary taxpayer has a Form 5695 present, the primary spouse's form(s) must precede the secondary spouse's form(s).	
0498	o Form 5695 – When Filing Status (SEQ 0130) of Form 1040 equals "2", and there are two occurrences of Form 5695 for either taxpayer (primary and/or secondary), the second occurrence can only contain entries in the following fields: Qualified Solar Electric Property (SEQ 0015); Multiply Line 1 by 30% (SEQ 0025); Smaller of line 2 or 3 (SEQ 0035); Qualified Solar Water Heating Property (SEQ 0045); Multiply Line 5 by 30% (SEQ 0055); Smaller of Line 6 or 7 (SEQ 0065); Qualified Fuel Cell Property (SEQ 0075); Multiply Line 9 by 30% (SEQ 0085); Number of Kilowatts (SEQ 0095); Kilowatts Capacity of line 9(SEQ 0105); Smaller of Line 10 or 11 (SEQ 0115); Qualified Small Wind Energy Costs (SEQ 0120); Multiply Line 13 by 30% (SEQ 0130); Number of Kilowatts (SEQ 0140); Kilowatt Capacity of Line 13 (SEQ 0150); Smallest of Lines 14, 15 or 16 (SEQ 0160); Qualified Geothermal Heat Pump Costs (SEQ 0170); Multiply Line 18 by 30% (SEQ 0180); Smaller of Line 19 or 20 (SEQ 0190) and Add Lines 4, 8, 12, 17, 21 and 22 (SEQ 0210).	01/23/09
0499	o The Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record is invalid for processing an Individual e-filed return.	
0500	o Tax Form – Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File.	
0501	o Schedule EIC – Qualifying SSN (SEQ 0015, 0085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077) must match data from the IRS Master File.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0502	o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R and Company or Trust Identification Number (SEQ 0120) of Form 2439, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record must match data from the IRS Master File. Note: Form 1099-R is ONLY required when federal income tax is withheld.
0503	o Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File or If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.
0504	o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must match data from the IRS Master File.
	o Qualifying Child SSN (SEQ +0175, 0185, 0195, 0205) of Form 1040-SS (PR) and corresponding Qualifying Child Name Control (SEQ +0172, 0182, 0192, 0202) must match data from the IRS Master File.
0505	o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, or Payer Identification Number (SEQ 0026) of Form W-2G, or Payer Identification Number (SEQ 0050) of Form 1099-R or Company/Trust Identification Number (SEQ 0120) of Form 2439, or Employer EIN (SEQ 0200) of 499R-2/W-2PR Record was issued in the current processing year.
0506	o Schedule EIC – Qualifying SSN (SEQ 0015, 0085) of Schedule EIC was previously used for the same purpose.
0507	o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A was previously used for the same purpose.
	o Qualifying Child SSN (SEQ +0175, 0185, 0195, 0205) of Form 1040-SS (PR) was previously used for the same purpose.
0508	o Primary SSN (SEQ 0010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 – Married filing joint status (SEQ 0130) or with filing status 4 – Head of Household and Exempt Spouse (SEQ 0163) equals to "X"; or Secondary SSN (SEQ 0030) has been used as a Primary SSN (SEQ 0010) on another return.
0509	o Secondary SSN (SEQ 0030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN or as a Form 1040-SS (PR) Qualifying Child SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return; or Form 1040-SS (PR) Qualifying Child SSN was used as a Secondary SSN on a previous or current return.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0510	o Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) and/or (SEQ 0163) on the return and was also used as a Dependent's SSN on Form 1040 or Qualifying Child on Form 1040-SS(PR) (SEQ 0175, 0185, 0195, 0205) on another return.
	o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) was used as a Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) on another return and was claimed as an exemption (SEQ 0160) on that return.
0511	o Primary SSN (SEQ 0010) was used with Filing Status (SEQ 0130) "1", "2" or "5" and was also present on another return as a Secondary SSN (SEQ 0030) with Filing Status "3".
0512	o Form 8863 - Student's Name Control (SEQ 0030, 0100, 0170, 0270, 0310, 0350) and corresponding Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must match data from the IRS Master File.
0513	o Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once.
0514	o Insured Name Control (SEQ 0295) and Insured SSN (SEQ 0310) of Form 8853 must match data from the IRS Master File.
0515	o Primary SSN (SEQ 0010) was used as a Primary SSN more than once.
0516	o Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.
0517	o Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File or If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.
0518	o Form 1310 – The Name Control of Person Claiming Refund (SEQ 0050) and the SSN of Person Claiming Refund (SEQ 0070) must match data from the IRS Master File.
0519	o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Employee Name Control (SEQ 0155) must match data from the IRS Master File.
0520	o Employer Name Control (SEQ 0015) and Employer Identification Number (SEQ 0030) of Schedule H must match data from the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0521	o Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) of Schedule EIC, and Child's SSN (SEQ 0040, 0090, 0140, 0190) of Form 8901 and Qualifying Child SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040-SS (PR).
0522	o Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return does not match data from the IRS Master File. o Exceptions: Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then the Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return is not required.
0523	o Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return does not match data from the IRS Master File. o Exceptions: Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required.
0524	o Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/ Schedule 2 do not match data from the IRS Master File.
0525	o Eligible Child Name Control - 1, - 2 (SEQ 0030, 0110) and Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 do not match data from the IRS Master File.
0526	o Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 was previously used for same purpose.
0527	o Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 was previously used for same purpose.
0528	o Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) was previously used to claim Education Credit on another tax return.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0529	o	Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.
0530	o	RESERVED
0531	o	Tax Form – A Date of Death is present and prior to current tax year on IRS records for the Primary SSN (SEQ 0010).
0532	o	Tax Form – A Date of Death is present and prior to current tax year on IRS records for the Secondary SSN (SEQ 0030).
0533	o	Form 1040/1040A – A Date of Death is present and prior to current tax year on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records).
	o	Form 1040-SS (PR) – A Date of Death is present on IRS records for one or more of the Qualifying Child's SSN (SEQ 0175, 0185, 0195, 0205 and/or statement records).
0534	o	Schedule EIC – A Date of Death is present and prior to current tax year on IRS records for the Qualifying SSN – 1 and Qualifying SSN – 2 (SEQ 0015, 0085).
0535	o	Schedule EIC - Qualifying SSN (SEQ 0015, 0085) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090) must match data received from the Social Security Administration.
0536	o	RESERVED
0537	o	**RESERVED** -|| 04/06/09 -||
0538-0539		RESERVED
0540	o	RESERVED
0541-0543		RESERVED
0544	o	Form 1040/1040A/1040-SS (PR) – If the Primary SSN (SEQ 0010) was claimed as a Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) on another return, then no Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) can be claimed on this return.
0545-0559		RESERVED
0560	o	Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) and corresponding Child Name Control (SEQ 0030, 0080, 0130, 0180) must match data from the IRS Master File.
0561-0562		RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0563	o Form 1040/1040A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) with Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equal to "X" was previously used for child tax credit.
	o Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) was previously used for child tax credit.
	o Form 1040-SS (PR) – Qualifying Child's SSN (SEQ 0175, 0185, 0195, 0205) was previously used for Child Tax Credit (SEQ 0955).
0564-0565	RESERVED
0566	o Form 8901 – A Date of Death is present on IRS records for one or more Child's SSN (SEQ 0040, 0090, 0140, 0190).
0567-0599	RESERVED
0600	o Form 1040/1040A/104EZ – IRS Master File indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required. Note: The IRS may request additional verification in addition to the completed Form 8862.
0601	o RESERVED
0602	o Form 8862 - Year for Which You Are Filing This Form (SEQ 0010) must equal the current tax year.
0603	o RESERVED
0604	o RESERVED
0605	o RESERVED
0606	o Form 1040/1040A/104EZ – IRS Master File indicates the taxpayer is not allowed to claim the Earned Income Credit for this tax year.
0607	o Form 8866 – If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 0430) or Total Interest to be Refunded on Decrease (SEQ 0440).
0608-0609	RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0610	o Tax Form - If Address Ind (SEQ 0097) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066); and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).
	o If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
0611	o Tax Form - Foreign Street Address (SEQ 0062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).
0612	o Tax Form - Foreign City, State or Province, Postal Code (SEQ 0064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
0613	o Tax Form - Foreign Country (SEQ 0066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
0614	o Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3".
0615	o Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, Form 8891 and/or Form W-2GU, then the return must be processed at Austin Submission Processing Center.
	o Form 1040-SS (PR) must be processed at Austin Submission Processing Center.
0616	o Form W-2 – When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).
	o Form W-2G – When Winner's Address Continuation (SEQ 0143) is significant, then a period (.) must be present in Winners' State (SEQ 0146).
	o Form W-2GU – When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).
	o Form 1099-R – When Recipient's Address Continuation (SEQ 0085) is significant, then a period (.) must be present in Recipient's State (SEQ 0092).
0617	o Form 1040/1040A/1040EZ - Domestic or U.S. Possession return addresses must be expressed in the appropriate domestic fields of the entity section of the tax return.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0618	o RESERVED
0619	o Form 8379 – First Injured Spouse Box (SEQ 0159) and Second Injured Spouse Box (SEQ 0172) cannot both equal "X" and cannot both equal blank.
0620	o Form 8379 – When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 0159) or Second Injured Spouse Box (SEQ 0172), and either Community Property State–Yes Box (SEQ 0085) or Community Property State–No Box (SEQ 0095).
0621	o Form 8379 – When Community Property State Yes Box (SEQ 0085) equals "X", one or more of the following community state's abbreviation must be significant: SEQ 0096 Community Property State Abbreviation for Arizona; SEQ 0097 Community Property State Abbreviation for California; SEQ 0098 Community Property State Abbreviation for Idaho; SEQ 0099 Community Property State Abbreviation for Louisiana; SEQ 0101 Community Property State Abbreviation for Nevada; SEQ 0102 Community Property State Abbreviation for New Mexico; SEQ 0103 Community Property State Abbreviation for Texas; SEQ 0104 Community Property State Abbreviation for Washington; and/or SEQ 0105 Community Property State Abbreviation for Wisconsin.
	o See Attachment 5 – Community Property States Abbreviations
0622	o Form 8379 – When Total Other Income-Joint Return (SEQ 0210) is significant, then it must equal the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income-Other Spouse (SEQ 0230).
0623	o RESERVED
0624	o Form 8379 – When Standard or Itemized Deduction-Joint Return (SEQ 0540) is significant, then it must equal the sum of Standard or Itemized Deduction-Injured Spouse (SEQ 0550) and Standard or Itemized Deduction-Other Spouse (SEQ 0560).
0625	o Form 8379 – When Exemptions-Joint Return (SEQ 0570) is present, then either Exemptions-Injured Spouse (SEQ 0580) or Exemptions-Other Spouse (SEQ 0590) must be present and Exemptions-Joint Return (SEQ 0570) must equal Total Exemptions (SEQ 0355) of Form 1040/1040A.
0626	o Form 8379 – When Credits-Joint Return (SEQ 0600) is present, then the sum of Credits-Injured Spouse (SEQ 0610) and Credits-Other Spouse (SEQ 0620) must equal Credits-Joint Return (SEQ 0600).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0627	o Form 8379 – When Estimated Tax Payments-Joint Return (SEQ 0690) is significant, then it must equal the sum of Estimated Tax Payments-Injured Spouse (SEQ 0700) and Estimated Tax Payments-Other Spouse (SEQ 0710).
0628	o Form 8379 – When Form 8379 is present, Form 2555/2555EZ, 8833, 8854, 8888 and 8891 must not be present.
0629	o Form 8379 – When Form 8379 is present, the following fields on Form 1040/A/EZ must not be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province (SEQ 0064), or Foreign Country (SEQ 0066).
0630	o Form 8379 – When Form 8379 is present, the State Abbreviation (SEQ 0087) of Form 1040/A/EZ cannot equal “AS”, “GU”, “MP”, “PR”, or “VI”.
	o When Form 8379 is present, Forms W-2GU, 4563, 5074, and 8689 must not be present.
0631	o Form 8379 – When 8379 is present, Filing Status (SEQ 0130) of Form 1040/1040A must equal “2” (Married Filing Joint) or Secondary SSN (SEQ 0030) of Form 1040EZ must be present.
0632	o Form 5471 – When Category of Filer-3 (SEQ 0135) is significant, Category 3 Attachment (SEQ 0136) must equal "STMbnn".
	o When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".
	o When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".
	o When Other Current Assets – Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".
	o When Investment In Subsidiaries – Beginning (SEQ 2830) or Investment In Subsidiaries – End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".
	o When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
	o When Other Assets – Beginning (SEQ 3090) or Other Assets – End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".

ERC	DESCRIPTION
0632	o continued
	o When Other Current Liabilities – Beginning (SEQ 3170) or Other Current Liabilities – End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".
	o When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
	o When Paid-in or Capital Surplus – Beginning (SEQ 3305) or Paid-in or Capital Surplus – End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".
	o When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
	o When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn" or Paper Document Indicator 2 (Form 8858) (SEQ 0153) of the Summary Record must contain "1".
	o When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".
	o When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".
0633	o Form 5471 – The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.
0634	o RESERVED
0635	o RESERVED
0636	o Form 8865 – For Each Form 8865 present, when Category 2 Filer (SEQ 0090) is significant, at least one Schedule K-1 (Form 8865) must be present.
0637	o Form 8865 – Business Activity Code (SEQ 0690) must be within the valid range (111100 – 813000).
0638	o Form 8865 – When Owns Constructive Interest (SEQ 1045) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0639	o	Form 8865 – When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.
0640	o	Form 8865 – When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.
0641	o	Form 8865 – When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.
0642	o	Form 8865 – When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss) (SEQ 2290) or Other Income (Loss) (SEQ 2300).
0643	o	Form 8865 – When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent(SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).
0644	o	Form 8865 – When Net S-T Capital Gain (Loss) (SEQ 2750) is significant, Net S-T Entire Year Capital Gain (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3280) must be significant.
0645	o	RESERVED
0646	o	Form 8865 – When Net Long-Term Capital Gain (Loss) (SEQ 3130) is significant, Net L-T Capital Gain (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3280) must be significant.
0647	o	Form 8865 – When Net Section 1231 Gain (Loss) (SEQ 3270) is significant, Form 4797 must be present.
0648	o	Form 8865 – When Rehabilitation Expenditures Rental Real Estate (SEQ 3410) is significant, Form 3468 must be present.
0649	o	RESERVED
0650	o	RESERVED
0651	o	RESERVED
0652	o	RESERVED
0653	o	Form 8586 - If Current Year Credit (SEQ 0110) or (SEQ 0260) is significant, one or more Forms 8609-A must be present. || 12/05/08

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	
0654	o	Form 8586 - If Number of Forms 8609-A Attached (SEQ 0020) or (SEQ 0160) is significant, a matching number of Forms 8609-A must be present.	12/05/08
0655	o	Form 8865 – If File Form 1065 (SEQ 0800) equals "X", then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code. Refer to Attachment 7 for EIN Prefix Codes.	
0656	o	Form 1040 – If Form 8801 Block (SEQ 1206) equals "X", then Form 8801 must be present.	12/08/08
0657	o	Form 1040 – If the Real Estate Taxes or Disaster Loss Box (SEQ 0787) equals "X", then the Total Itemized or Standard Deduction (SEQ 0789) cannot exceed the valid standard deduction amount plus $500 ($1000, if joint), unless Form 4684 is present.	12/05/08 02/10/09
	o		02/10/09
0658	o	Form 1040- If the Real Estate Taxes and Disaster Loss Box (SEQ 0787) equals "X', Schedule A cannot be present. Form 4684 is required if the Total Itemized or Standard Deduction (SEQ 0789) includes a net disaster loss attributable to a federally declared disaster.	02/10/09
0659	o	RESERVED	
0660	o	RESERVED	
0661	o	Form 8865 – When Number of Foreign Disregarded Entities (SEQ 0960) is significant, Attach List of Entities (SEQ 0965) must equal "STMbnn" or Paper Document Indicator 2 (Form 8858) (SEQ 0153) of the Summary Record must contain "1".	
	o	When Ordinary Income (Loss) (SEQ 2270) is significant, Ordinary Income (Loss) (Attach Schedule) (SEQ 2275) must equal "STMbnn".	
	o	When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 2305) must equal "STMbnn".	
	o	When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".	
	o	When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule) (SEQ 3185) must equal "STMbnn".	
	o	When Other Income (Loss) (SEQ 3280) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3285) must equal "STMbnn".	

ERC	DESCRIPTION
0661	o continued
	o When Contributions (SEQ 3300) is significant, Charitable Contributions (Attach Schedule) (SEQ 3305) must equal "STMbnn".
	o When Other Deductions (SEQ 3350) is significant, Other Deductions (Attach Schedule) (SEQ 3355) must equal "STMbnn".
	o When Other AMT (SEQ 3720) is significant, Other AMT Items (Attach Schedule) (SEQ 3725) must equal "STMbnn".
	o When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".
	o When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".
	o When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".
	o When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".
	o When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".
	o When Other Beginning of Tax Year (SEQ 4480) or Other End of Tax Year (SEQ 4490) is significant, Other Attach Schedule) (SEQ 4495) must equal "STMbnn".
	o When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".
	o When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".
0662	o Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.
0663	o RESERVED
0664	o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", then the PIN Type Code (SEQ 0008) must equal "O". |
	o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record equals “Blank”, then the PIN Type Code (SEQ 0008) must equal "P", or “S”.
0665	o RESERVED -|| 02/10/09

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0666	o Form 1040 – If Form 8801 Block (SEQ 1005) equals "X", then Form 8801 must be present.
0667	o Form 4797 – If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 0456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 0974) is significant, then Form 8824 must be present.
668	o Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.
0669	o Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.
0670	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), and Primary Prior Year Adjusted Gross Income (SEQ 0020), or Primary Prior Year PIN (SEQ 0025) and Primary Taxpayer Signature (SEQ 0035). o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, then only the secondary fields (SEQ 0040, 0050 or 0055 and 0065) are required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, then only the primary fields (SEQ 0010, 0020 or 0025 and 0035) are required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 and 0065) are required on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0671	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), and Spouse Signature (SEQ 0065). o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the primary fields (SEQ 0010, 0020 or 0025 and 0035) are required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 and 0065) are required on the Authentication Record.
0672	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present. o When the PIN Type Code (SEQ 0008) equals "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present.
0673	o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0674	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record. o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record. o When the PIN Type Code (SEQ 0008) is blank, then the Primary Taxpayer Signature (SEQ 0035) cannot be present. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0675	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record. o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record. o When the PIN Type Code (SEQ 0008) is blank and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the Tax Return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0676	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present. o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, only the Spouse Signature (SEQ 0065) must be present on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record. o When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), on the Tax Return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, then either the Primary Taxpayer Signature (SEQ 0035) or Spouse Signature (SEQ 0065) must be present on the Authentication Record.
0677	o Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return.
0678	o Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0679	o Authentication Record – When the PIN TYPE Code (SEQ 0008) equals "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master File. o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN on the IRS Master File. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Masterfile. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "PERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN on the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0680	o Authentication Record – When the PIN TYPE Code (SEQ 0008) equals "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN on the IRS Master File. o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master File. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN on the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0681	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "O", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025), Primary Taxpayer Signature (SEQ 0035). o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the secondary fields (SEQ 0040, 0050 or 0055, 0065) are required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0010, 0020 or 0025, 0035) are required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025, 0035) or the secondary fields (SEQ 0040, 0050 or 0055, 0065) are required on the Authentication Record.
0682	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "O" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) and Spouse Signature (SEQ 0065). o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the primary fields (SEQ 0010, 0020 or 0025, 0035) are required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, the primary fields (SEQ 0010, 0020 or 0025, 0035) are required on the Authentication Record or the secondary fields (SEQ 0040, 0050 or 0055, 0065) are required on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0683	o	Authentication Record – When the PIN TYPE Code (SEQ 0008) equals "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 0090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (14 digits total).
0684	o	RESERVED -|
0685	o	Summary Record - Number of Preparer Note Records (SEQ 0110) must equal the number of preparer notes computed by the IRS.
0686	o	Summary Record - Number of Election Explanation Records (SEQ 0120) must equal the number of election explanations computed by the IRS.
0687	o	Summary Record - Number of Regulatory Explanation Records (SEQ 0130) must equal the number of regulatory explanations computed by the IRS.
0688	o	Summary Record - Count of Authentication Record (SEQ 0140) must equal the count of authentication record computed by the IRS.
0689	o	Authentication Record – The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.
0690	o	Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then Tax Type Code (SEQ 0070) cannot equal "Form 1040", "Form 1040A" or "Form 1040EZ".
0691	o	Form Payment (Balance Due) – Amount of Tax Payment (SEQ 0060) cannot be greater than 200% of Amount Owed (SEQ 1290) of the Tax Form. (Example: If the Amount Owed is $1,000, the Amount of Tax Payment cannot be greater than $2,000.)
0692	o	Form Payment – Amount of Tax Payment (SEQ 0060) must be greater than zero and less than $100 million (i.e., $99,999,999 or less). |
0693	o	Form Payment – When there is more than 1 occurrence of Form Payments, only 1 occurrence can be a Bal-Due Payment, with Tax Type Code (SEQ 0070) of "1040E", "1040A," or "1040Z". There can be up to four additional occurrences, for Estimated Payment, with Tax Type Code (SEQ 0070) of "1040S."
0694	o	Authentication Record – When the PIN Type Code (SEQ 0008) equals "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".
0695	o	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".
0696	o	Authentication Record – When the PIN Type Code (SEQ 0008) equals "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0697	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then Primary Taxpayer Signature (SEQ 0035) must be present. o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return , the Spouse Signature (SEQ 0065) is required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record or the Spouse Signature (SEQ 0065) is required on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0698	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 0065) is present. o Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record. o When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD" on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record or the Spouse Signature (SEQ 0065) is required on the Authentication Record.
0699	o Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then the following fields must not be present; Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Prior Year PIN (SEQ 0025), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Prior Year PIN (SEQ 0055).
0700	o Form 6781 – When Mixed Straddle Account Election Box (SEQ 0040) equals "X", Statement Required by Regulations (SEQ 0050) must equal "STMbnn".
0701	o Form 6781 – When Form 1099-B Adjustments (SEQ 0200) is significant, Form 1099-B Adjustment Schedule (SEQ 0190) must equal "STMbnn".
0702	o Form 2120 - Person Supported First Name (SEQ 0020) and Person Supported Last Name (SEQ 0030) must be significant.
0703	o Form 2120 - Eligible Person First Name 1 (SEQ 0040), Eligible Person Last Name 1 (SEQ 0045), Eligible Person SSN 1 (SEQ 0050), Eligible Person Street Address 1 (SEQ 0060), Eligible Person City 1 (SEQ 0070), and Eligible Person State Abbr 1 (SEQ 0080), Eligible Person Zip Code 1 (SEQ 0090) or Foreign Street Address (SEQ 0091), Foreign State/Province Postal Code (SEQ 0092) and Foreign Country (SEQ 0093) must be significant. o Exception: When Eligible Person First Name 1 (SEQ 0040) equals "STMbnn", this requirement applies to the corresponding fields on the SEQ 0040 statement and the SEQ 0060 continuation statement.
0704	o RESERVED
0705	o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0706	o Form 2120 - The Calendar Year (SEQ 0010) must equal the Current Tax Year.
0707	o Form 2120 – The Person Supported First Name (SEQ 0020) must equal one of the following Dependent First Name (SEQs 0170, 0180, 0190, 0200) of Form 1040/1040A.
	o Last Name of Person Supported (SEQ 0030) must equal one of the following Dependent Last Name (SEQs 0171, 0181, 0191, 0201) of Form 1040/1040A.
0708	o Form 2120 - Eligible Person SSN (SEQ 0050, 0110, 0170 and 0230) must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.
	o Form 2120 - Eligible Person SSN (SEQ 0050, 0110, 0170 and 0230) cannot equal Primary SSN (SEQ 0010) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "1", "3", "4", or "5".
	o Form 2120 - Eligible Person SSN (SEQ 0050, 0110, 0170 and 0230) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "2".
0709	o Form 1040/1040A/1040EZ - When both the Form 9465 (Installment Agreement Request) and a Form Payment (Balance Due Payment) are attached to the 1040, 1040A, or 1040EZ, the Payment With Tax Return (SEQ 0290) on the Form 9465 must equal to the Amount of Tax Payment (SEQ 0060) on the Form Payment.
0710	o Form 9465 – When Direct Debit information is present, Routing Transit Number (RTN) (SEQ 0330) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.
	o Bank Account Number (SEQ 0340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
0711	o Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 0050) or Pass-Through Entity (Electing large Partnership) (SEQ 0055) or Pass-Through Entity (S Corporation) (SEQ 0060) or Pass-Through Entity (Estate) (SEQ 0065) or Pass-Through Entity (Trust) (SEQ 0070) or Pass-Through Entity (REMIC) (SEQ 0075).
0712	o Form 8082 - Identifying Number of Pass-Through Entity (SEQ 0080) and Name of Pass-Through Entity (SEQ 0090) must be significant.
0713	o Form 8082 - The Identifying Number (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0714	o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Name of Entity (SEQ 0140) must be present.
0715	o Form 8697 – Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830).
0716	o Form 8697 - Identifying Number (SEQ 0080) must equal either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0717	o Form 1040 – When F8697 Literal (SEQ 1127) equals "FORM 8697", then Form 8697 must be present.
	o Form 1040 – When F8697 (SEQ 1128) is significant and F8697 Literal (SEQ 1127) equals "FORM 8697", then REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 must be significant.
	o
	o When REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 is significant, then F8697 (SEQ 1128) of Form 1040 must be significant and "FORM 8697" Literal (SEQ 1127) must equal "FORM 8697".
	o
0718	o Form 1040 – When F8866 Literal (SEQ 1141) equals "FORM 8866", then Form 8866 must be present.
	o Form 1040 – When F8866 Amount (SEQ 1142) is significant and F8866 Literal (SEQ 1141) equals "FORM 8866", then Net Amount of Interest You Owe (SEQ 0460) of Form 8866 must be significant.
	o When Net Amount of Interest You Owe (SEQ 0460) of Form 8866 is significant, then F8866 Amount (SEQ 1142) of Form 1040 must be significant.
0719	O RESERVED
0720	o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0721 o	Form 1040 – When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present and vice versa.	
o	When Specify Other Credit Literal (SEQ 1010) equals "8859", Form 8859 must be present and vice versa.	12/05/08
o		12/08/08
o	When Specify Other Credit Literal (SEQ 1010) equals "8910", Form 8910 must be present.	12/05/08 02/10/09
o	When Specify Other Credit Literal (SEQ 1010) equals "8911", Form 8911 must be present.	02/10/09
o	When Specify Other Credit Literal (SEQ 1010) equals "8912", Form 8912 must be present and vice versa.	12/05/08
0722 o	Form 1040 – When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8801, Form 8834, Form 8859, Form 8910, Form 8911, Form 8912 or "STMbnn" must be present in SEQ 1010.	12/05/08
0723 o	Form 3468 - If Calculated Certified Historic Struct. – Gulf Opportunity Zone (SEQ 0335) or Calculated Certified Historic Structures (SEQ 0355) is significant, then, NPS Project Number Indicator Box (SEQ 0360) or Pass Through EIN Indicator Box (SEQ 0365) or Copy of Application Indicator Box (SEQ 0370) must equal "X".	01/23/09
0724 o	RESERVED	
0725 o	Form 3800 – If Current Year Investment Credit (SEQ 0020) is significant, then Form 3468 must be present.	
0726 o	RESERVED	
0727 o	Form 3468 - If the NPS Project Number Indicator Box (SEQ 0360) equals "X", then the Assigned NPS Project Num. (SEQ 0375) and the Date of NPS Approval (SEQ 0380) must be significant.	01/23/09
0728 o	Form 3468 – If (SEQ 0370) Copy of Application Indicator Box equals "X", then Paper Document Indicator 4 (SEQ 0159) of Summary Record must be significant.	01/23/09
0729 o	RESERVED	
0730 o	Form 3800 – When Low-Income Housing Credit Pass-Through EIN (SEQ 0065) is not significant and Current Year Low-Income Housing Credit (SEQ 0070) is significant, then Form 8586 must be present.	
0731 o	RESERVED	
0732 o	RESERVED	
0733 o	RESERVED	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	
0734	o	RESERVED	
0735	o	RESERVED	
0736	o	RESERVED	
0737	o	RESERVED	
0738	o	RESERVED	
0739	o	Form 3800 – If Passive Activity Credits (SEQ 0770) is significant, then Passive Activity Credits (SEQ 0770) must not be greater than Current Year General Business Credit (SEQ 0740).	
0740	o	Form 3800 – If Subtract Line 3 from Line 2 (SEQ 0780) is significant, then Subtract Line 3 from Line 2 (SEQ 0780) must not be less than zero.	
0741	o	Form 3800 – If Passive Activity Credits Allowed (SEQ 0790) is significant, then Form 8582-CR must be present unless Passive Activity from Publicly Traded Partnership (SEQ 0800) contains "X".	
0742	o	Form 3800 – When Tentative General Business Credit (SEQ 0850) and Net Income Tax (SEQ 1110) are both positive, Form 6251 must be present.	
0743	o	Form 3800 – The following fields must be positive: SEQs 0020, 0040, 0060, 0070, 0090, 0100, 0110, 0130, 0540, 0550, 0560, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, 0652, 0685, 0687, 0670, 0680, 0690, 0770, 0790 and 0810.	01/23/09 12/05/08
0744	o	RESERVED	
0745	o	Form 6478 – Qualified Ethanol Fuel Production (SEQ 0020) cannot be greater than 15000000 (fifteen million).	
0746	o	RESERVED	10/27/08
0747	o	Form 6765 – Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (016000).	12/05/08 01/23/09
0748	o	Form 6765 – The following entries can not be less than zero Subtract Line 3 from Line 2 (SEQ 0040), Subtract Line 12 from Line 9 (SEQ 0130), Subtract Line 20 from Line 19 (SEQ 0220), Subtract Line 30 from Line 28 (SEQ 0310), Subtract Line 32 from Line 28 (SEQ 0330), Subtract Line 33 from Line 31 (SEQ 0340), Subtract Line 35 from Line 28 (SEQ 0360), and Subtract Line 36 from Line 33 (SEQ 0370).	12/05/08
0749	o	RESERVED	
0750	o	RESERVED	
0751	o	Form 8826 – Subtract Line 2 from Line 1 (SEQ 0030) cannot be less than zero.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	
0752	o	Form 8826 – Add Lines 6 & 7 (Do not enter more than 5000) (SEQ 0070) cannot be greater than 5000.	
0753	o	RESERVED	
0754	o	RESERVED	
0755	o	RESERVED	
0756	o	RESERVED	12/05/08
0757	o	RESERVED	12/05/08
0758	o	RESERVED	
0759	o	RESERVED	
0760	o	RESERVED	
0761	o	RESERVED	
0762	o	RESERVED	
0763	o	RESERVED	
0764	o	Form 8881 – Smaller of Line 4 or $500 (SEQ 0060) cannot be greater than $500.	
0765	o	RESERVED	
0766	o	RESERVED	
0767	o	Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals to "X", Third Party Designee Name (SEQ 1307) and Third Party Designee PIN (SEQ 1313) must be present.	
	o	If Third Party Designee Name (SEQ 1307) equals “PREPARER”, then Third Party Designee PIN (SEQ 1313) is not required.	
0768	o	Form 8621 – If Deemed Dividend Election (SEQ 0250) equals “X”, then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".	
0769	o	RESERVED	
0770	o	Tax Form – Third Party Designee “Yes” Box (SEQ 1303) and Third Party Designee “No” Box (SEQ 1305) cannot both equal “X”.	
0771	o	Form 8621 - Identifying Number (SEQ 0020) must be significant.	
0772	o	Form 8621 – When Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 0550) is greater than zero, Attach Statement for Each Distribution/Disposition (SEQ @0555) must equal “STMbnn”.	12/05/08

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0773 o	Form 8621 - When Subtract Line 1b from Line 1a (SEQ 0310) is significant, Total Ordinary Dividends (SEQ 0394) of Form 1040 must be significant.	
o	When Subtract Line 2b from Line 2a (SEQ 0340) of Form 8621 is significant, Schedule D must be present.	
0774 o	RESERVED	
0775 o	Form 8621 - When Elect to Treat Post 1986 Earnings & Profits (SEQ 0250) equals "X", then Subtract Line 10d from Line 10a (SEQ 0540) must be significant.	
0776 o	Form 8621 - When Elect to Extend Time of PYMT (SEQ 0260) equals "X", then Subtract Line 3d From Line 3a (SEQ 0390) must be significant. When Subtract Line 3d From Line 3a (SEQ 0390) is positive, Subtract Line 4b from Line 4a (SEQ 0420) must be significant.	
0777 o	Form 8621 - If Election To Recognize Gain On Deemed Sale Of PFIC (SEQ 0270) equals "X", then Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund (SEQ 0550) must be significant.	
0778 o	Form 1040 - When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1115) is significant, then Form 8611 must be present.	12/05/08
0779 o	Form 1040 - If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant.	
0780 o	RESERVED	
0781 o	RESERVED	
0782 o	Form 982 - When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 0040) equals "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) must be blank.	12/05/08
0783 o	Form 982 - When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 0100) is significant, then Attach Description of Transactions (SEQ 0085) must equal "STMbnn".	
0784 o	Form 982 - When Amt Excluded To Reduce Basis of Principal Residence (SEQ 0155) is significant, then Discharge of Qualified Principal Residence (SEQ 0058) must be significant.	01/23/09 12/05/08

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0785 o	Form 2439 – All of these fields must be significant: Company or Trust Name Control (SEQ 0050), Company or Trust Name (SEQ 0060), and Company or Trust Identification Number (SEQ 0120).
0786 o	Form 2439 – Shareholder SSN (SEQ 0130) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0787-0789 RESERVED	
0790 o	Form 1040 – If Form 2439 Block (SEQ 1202) equals "X", then Form 2439 must be present.
0791 o	Form 1040 – If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205), Form 8801 Block (SEQ 1206), Form 8885 Block (SEQ 1208).
0792-0804 RESERVED	
0805 o	TRANS Record B (TRANB) must be present.
0806 o	RESERVED
0807-0821 RESERVED	
0822 o	RESERVED
0823 o	Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
0824 o	TRANS Record A (TRANA) - Transmitter EFIN (SEQ 0110) must be present.
0825 o	Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.
o	The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.
0826-0829 RESERVED	
0830 o	RECAP Record - Total EFT (SEQ 0020) does not equal IRS Computed EFT Count (SEQ 0110, IRS Use). IRS Computed EFT Count (Seq 0110, IRS Use) is a program-computed count of Direct Deposit requests. It is incremented when any of a Direct Deposit data fields contains a non-blank character. This includes extraneous characters present in error. Direct Deposit requests include the one request on the Tax Form (SEQ 1272, 1274, 1276, 1278) and the three requests on Form 8888 (SEQ 0020, 0030, 0040, 0060; SEQs 0080, 0090, 0100, 0120; and SEQs 0140 0150, 0160, 0180).
0831 o	RECAP Record - Total Return Count (SEQ 0030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC **DESCRIPTION**

0832 o RECAP Record – Total State-Only Return Count (SEQ 0130) does not equal program computed count. Total State-Only Return Count is a count of State-Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

0833-0839 RESERVED

0840 o RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
Electronic Trnsmtr Identification Number (ETIN)	SEQ 0060	SEQ 0040
Julian Day of Transmission	SEQ 0070	SEQ 0050
Transmission Sequence Number for Julian Day	SEQ 0080	SEQ 0060

0841-0899 RESERVED

0900 o RESERVED

0901 o RESERVED

0902 o RESERVED

0903 o RESERVED

0904 o Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.

0905 o RESERVED

0906 o Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.

0907 o RESERVED -|

0908 o Form 8283 – When Qualified Conservation or Reduced FMV Contribution (SEQ +0060, 0115, 0170, 0280 or 0390) equals "X", then the corresponding field Qualified Conservation or FMV Statement (SEQ 0410) is required. An explanation is required.

0909 o Form 8283 - When Restriction Yes (SEQ 0500) equals "X", then the corresponding field Restriction Statement (SEQ 0510) must equal "STMbnn". An explanation is required.

0910 o Form 8283 - When Give Rights Yes (SEQ 0530) equals "X", then the corresponding field Give Rights Yes Statement (SEQ 0540) must equal "STMbnn". An explanation is required.

0911 o Form 8283 - When Restriction on Use (SEQ 0560) equals "X", then the corresponding field Restriction on Use Statement (SEQ 0570) must equal "STMbnn". An explanation is required.

0912 o RESERVED -|

0913 o RESERVED -|

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0914 o	Form 2441/Schedule 2 – When Prior Year Expense Literal (SEQ 0318) is significant, then Prior Yr. Expense Amt. (SEQ 0320) must be significant and Prior Yr. Expense Explan./Qual. Person Name & SSN (SEQ @0322) must equal "STMbnn". An explanation is required.
0915 o	Form 8609-A – If Have Form 8609-No (SEQ 0060) equals "X", the rest of the fields on the form must be blank.
0916 o	Form 8609-A – If Building Qualified Low-Income – No (SEQ 0080) equals "X", the rest of the fields on the form must be blank.
0917-0920	RESERVED
0921 o	RESERVED
0922-0924	RESERVED
0925 o	RESERVED
0926-0929	RESERVED
0930 o	Form 6251 - The following fields (when significant) may not be negative: SEQs 0085, 0098, 0100, 0102, 0150, 0267, 0330.
0931 o	RESERVED -|| 12/08/08
0932-0949	RESERVED
0950 o	Form 8873 - When Election Under Section 942(a)(3) (SEQ 0020) equals "X", Attachment Election Under Section 942(a)(3) (SEQ 0025) must equal "STMbnn".
0951 o	Form 8873 - When Election Extraterritorial Income Exclusion FSC (SEQ 0030) equals "X", Attachment Election Extraterritorial Exclusion FSC (SEQ 0035) must equal "STMbnn".
0952 o	Form 8873 - When Aggregate on Tabular Schedule (SEQ 0085) equals "X", Attachment to Tabular Schedule (SEQ 0090) must equal "STMbnn".
0953 o	Form 8873 - When Tabular Schedule of Transactions (SEQ 0095) equals "X", Attachment to Schedule of Transactions (SEQ 0100) must equal "STMbnn".
0954 o	Form 8873 - When Group of Transactions (SEQ 0110) equals "X", Attachment to Group of Transactions (SEQ 0115) must equal "STMbnn".
0955 o	Form 8873 - When Additional Section 263A Costs Trade (SEQ 0310) or Additional Section 263A Costs Sale and Lease (SEQ 0320) is significant, Attachment to Section 263A Costs (SEQ 0325) must equal "STMbnn".
0956 o	Form 8873 - When Other Costs Trade (SEQ 0330) or Other Costs Sale and Lease (SEQ 0340) is significant, Attachment Other Costs (SEQ 0345) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0957	o Form 8873 - When Other Expenses and Deductions Trade (SEQ 0430) or Other Expenses and Deductions Sale and Lease (SEQ 0440) is significant, Attachment for Other Expenses and Deductions (SEQ 0445) must equal "STMbnn".
0958	o RESERVED
0959	o RESERVED
0960	o RESERVED
0961	o Form 8901 - Qualifying child data must be complete and correctly formatted. o Child First Name (SEQ 0010, 0060, 0110, 0160) and Child Last Name (SEQ 0020, 0070, 0120, 0170) must contain only alpha characters, hyphen and spaces. A space cannot be in the first position of either Child First Name or Child Last Name. o Child Name Control (SEQ 0030, 0080, 0130, 0180) must be in the correct format. See Section 7.01 for Name Control format. o Child's SSN (SEQ 0040, 0090, 0140, 0190) must be within the valid ranges of SSN/ITIN/ATINs. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. o If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Child First Name, Child Last Name, Child Name Control, Child's SSN, and Relationship. See Part II Record Layouts for Field Numbers. o Qualifying children must be listed starting on the first line, with no blank lines allowed between children.
0962	o Form 8901 - Form 8901 may be e-filed when all of the following are true: || 12/05/08 -Exempt Self (SEQ 0160) equals "X" on Tax Return. -If Filing Status (SEQ 0130) equals "2" and Exempt Spouse (SEQ 0163) also equals "X". -Any child on Form 8901 (SEQ 0010, 0060, 0110, 0160) was under age 17 at the end of the tax year. (Note: A paper return may be filed to include on Form 8901 a married qualifying child, under age 17, who files a joint return for the tax year.) ||
0963	o RESERVED
0964	o Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) cannot equal another Child's SSN from Form 8901. It cannot equal Primary SSN (SEQ 0010), Secondary SSN (SEQ 0030), or a Dependent's SSN (SEQ 0175, 0185, 0195, 0205) from Form 1040 or 1040A.
0965-0966	RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
0967 o	Form 1040/1040A - When Tuition and Fees Deduction (F8917) (SEQ 0705) of Form 1040/1040A is significant, Form 8917 must be present.	12/05/08

0968-0969 RESERVED

0970 o RESERVED

0971 o Form 1116 – When Allocable Expenses A (SEQ 0200) is significant, Allocable Expense Statement A (SEQ 0205) must equal "STMbnn",
or
When Allocable Expenses B (SEQ 0320) is significant, Allocable Expense Statement B (SEQ 0325) must equal "STMbnn",
or
When Allocable Expenses C (SEQ 0440) is significant, Allocable Expense Statement C (SEQ 0445) must equal "STMbnn".

0972 o Form 1116 - When Other Deductions A (SEQ 0220) is significant, Other Deductions Statement A (SEQ 0225) must equal "STMbnn",
or
When Other Deductions B (SEQ 0340) is significant, Other Deductions Statement B (SEQ 0345) must equal "STMbnn",
or
When Other Deductions C (SEQ 0460) is significant, Other Deductions Statement C (SEQ 0465) must equal "STMbnn".

0973 o Form 1116 - When Taxes Wthld on Dividends Foreign Curr. A (SEQ 0610), or Taxes Wthld Rent/Roy. Foreign Curr. A (SEQ 0620), or Taxes Wthld on Interest Foreign Curr. A (SEQ 0630), or Other Taxes Paid/Accrued Foreign Curr. A (SEQ 0640) is significant, Taxes Wthld/Paid/Accrued Curr. A Statement (SEQ 0645) must equal "STMbnn",
or
When Taxes Wthld on Dividends Foreign Curr. B (SEQ 0710), or Taxes Wthld Rent/Roy. Foreign Curr. B (SEQ 0720), or Taxes Wthld on Interest Foreign Curr. B (SEQ 0730), or Other Taxes Paid/Accrued Foreign Curr. B (SEQ 0740) is significant, Taxes Wthld/Paid/Accrued Curr. B Statement (SEQ 0745) must equal "STMbnn",
or
When Taxes Wthld on Dividends Foreign Curr. C (SEQ 0810), or Taxes Wthld Rent/Roy. Foreign Curr. C (SEQ 0820), or Taxes Wthld on Interest Foreign Curr. C (SEQ 0830), or Other Taxes Paid/Accrued Foreign Curr. C (SEQ 0840) is significant, Taxes Wthld/Paid/Accrued Curr. C Statement (SEQ 0845) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0974 o	Form 1116 - When Carryback/Carryover Amount (SEQ 0950) is significant, Carryback/Carryover Explanation (SEQ 0940) must equal "STMbnn".
0975 o	Form 1116 - When Foreign Tax Reduction Amount (SEQ 0980) is significant, Foreign Tax Reduction Explanation (SEQ 0970) must equal "STMbnn".
0976 o	RESERVED
0977 o	Form 1116 - When Alt Method To Source Compensation (SEQ 0194) equals "X", Alt Method To Source Comp Statement (SEQ 0195) must equal "STMbnn".
0978-0981 RESERVED	
0982 o	RESERVED
0983 o	RESERVED
0984-0985 RESERVED	
0986 o	Form T - When Other Consideration Amount (SEQ 0130) is significant, Other Consideration Amount Statement (SEQ 0135) must equal "STMbnn".
0987 o	Form T - When Section 631(a) Timber Cutting Election – Yes Box (SEQ 1310) equals "X", Section 631(a) Adjusted Basis Statement (SEQ 1315) must equal "STMbnn", and Section 631(a) Cut Timber Detail Statement (SEQ 1325) must equal "STMbnn", and Section 631(a) Timber Valuation Statement (SEQ 1335) must equal "STMbnn", and Section 631(a) Valuation Comparison Statement (SEQ 1345) must equal "STMbnn", and Section 631(a) Operations Statement (SEQ 1355) must equal "STMbnn", and Section 631(a) Activity Status Statement (SEQ 1365) must equal "STMbnn".
0988 o	Form T - When Other Consideration Amount-S (SEQ 1540) is significant, Other Consideration Amount-S Statement (SEQ 1545) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	
0989	o	Form 8917 – Student's SSN (SEQ 0040, 0090, 0140) cannot be claimed as a Tuition and Fees deduction when a Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) of Form 8863 is claimed for the same student.	12/05/08
0990	o	Form 8917 – One of the following must equal "X": Tuition and Fees Deduction-Yes Box (SEQ 0200) or Tuition and Fees Deduction-No Box (SEQ 0210) and both cannot be blank and both cannot equal "X".	12/05/08
0991	o	Form 8917 – If any field of a student line on Form 8917, including statements, is significant, than all fields of the student line must be significant. Each student line includes Student's First Name (SEQ 0010), Student's Last Name (SEQ 0020), Student's Name Control (SEQ 0030), Student's SSN (SEQ 0040) and Qualified Expenses (SEQ 0050).	12/05/08
0992	o	Form 8917 – If Tuition and Fees Deduction-Yes Box (SEQ 0200) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) can not exceed $2000 when Subtract Line 4 from Line 3 (SEQ 0190) is more than $65,000 ($130,000 MFJ).	12/05/08
0993	o	Form 8917 – If Tuition and Fees Deduction-No Box (SEQ 0210) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) cannot exceed $4,000 when Subtract Line 4 from Line 3 (SEQ 0190) is less than $65,000 ($130,000 MFJ).	12/05/08
0994	o	Form 8917 – Subtract Line 4 from Line 3 (SEQ 0190) must be $80,000 or less ($160,000 of less if MFJ).	12/05/08
0995	o	Form 8917 – Tuition and Fees Deduction Amt (SEQ 0220) must equal Form 1040 Line 34 (SEQ 0705), or Form 1040A Line 19 (SEQ 0705).	12/05/08
0996	o	Form 8917 – Each Student's SSN (SEQ 0040, 0090, 0140), must equal either the Primary SSN (SEQ 00140) or the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.	12/05/08
0997	o	Form 8917 – If present, Total Inc (SEQ 0170) on Form 8917 must match Total Income (SEQ 0600) on Form 1040/1040A, and vice versa.	12/05/08
0998	o	Form 8917 – The student entries must begin on Line 1. No lines may be skipped when completing the student information	12/05/08
0999	o	A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "0999".	
1000	o	Form 1310 – When the Filing Status (SEQ 0130) of the Tax Form does not equal "2" (Married Filing Jointly) and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent's SSN (SEQ 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1001	o Form 1310 – When the Filing Status (SEQ 0130) of the Tax Form equals "2" (Married Filing Jointly), the Decedent's SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form.
1002	o Form 1310 – The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year.
1003	o Form 1310 – The year of the Date of Death (SEQ 0030) must equal the current tax year or processing year.
1004	o Form 1310 – The Date of Death (SEQ 0030) must be significant and match either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) on the Tax Form.
1005	o Form 1310 – When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals "X", then all of the following fields must also equal "X": Did Decedent Leave a Will "YES" Box (SEQ 0210) or Did Decedent Leave a Will "NO" Box (SEQ 0220), Court Appointed Personal Rep "NO" Box (SEQ 0240), Personal Rep will be Appointed "NO" Box (SEQ 0260) and Refund Paid out According to State Laws "YES" Box (SEQ 0270).
1006	o Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws "YES" Box (SEQ 0270) are equal to "X", then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (SEQ 0040).
1007	o Form 1310 – Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant.
1008	o Form 1310 – Valid Proof of Death is in my Possession (SEQ 0200) must equal "X".
1009	o Form 1310 – Street Address (SEQ 0110) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
	o Street Address (SEQ 0110) is a required field.
1010	o Form 1310 – Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.
1011	o Form 1310 – State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
	o State Abbreviation (SEQ 0140) is a required field.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1012	o Form 1310 – City (SEQ 0130) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
	o City (SEQ 0130) is a required field.
1013	o Form 1310 – If Address Ind (SEQ 0160) equals "1" (APO/FPO Address), then City (SEQ 0130) must equal "APO" or "FPO", and State Abbreviation (SEQ 0140) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals "AA", "AE", or "AP", then Address Ind (SEQ 0160) must equal "1". Refer to Attachment 4.
1014	o Tax Form – When Filing Status Code (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then a Form 1310 must be present for both taxpayers and Name of Person Claiming Refund (SEQ 0060) on the first Form 1310 must be equal to Name of Person Claiming Refund (SEQ 0060) of the second Form 1310.
1015	o Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) equals "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse (SEQ 1325) must also be significant.
1016	o Form 1040/1040A/104EZ - When Filing Status Code (SEQ 0130) is not equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person other than A or B Claiming Decedent Refund (SEQ 0190) must be significant.
1017	o Form 1310 – The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
	o When two Forms 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310.
	o Exception: When the Filing Status is MFS, the SSN of Person Claiming Refund must be significant and MUST equal Secondary SSN (SEQ 0030) of Form 1040/A/EZ.
1018	o Form 1310 – When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
	o When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1019	o Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant. o Tax Form - When Filing Status (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.
1020	o RESERVED
1021	o RESERVED
1022	o RESERVED
1023	o RESERVED
1024	o RESERVED
1025	o Forms 1040/1040A/1040EZ – When Signed by POA (SEQ 1319) is significant, then neither the Surviving Spouse (SEQ 1325) nor Personal Representative (SEQ 1326) can be significant. Note: An e-filed return can not have two different signature authorities.
1026	o Forms 1040/A/EZ – When Signed by POA (SEQ 1319) is significant, neither the Primary Date of Death (SEQ 0020) nor the Secondary Date of Death can be significant.
1027	o RESERVED
1028	o RESERVED
1029	o RESERVED
1030	o RESERVED
1031	o RESERVED
1032	o Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, the year of Primary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File. o When Secondary Date of Death (SEQ 0040) is significant, the year of Secondary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1033	o Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
	o When Secondary Date of Death (SEQ 0040) is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
1034	o Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, then Name Line 2 (SEQ 0070) must also be significant.
	o When Secondary Date of Death (SEQ 0040) is significant, then Name Line 2 (SEQ 0070) must also be significant.
1035	o Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD". See Section 7.2 for Name Line 1 formats.
1036	o Form 1310 - Name of Person Claiming Refund (SEQ 0060) must equal Name Line 2 (SEQ 0070) of Tax Form.
	o Name Line 2 (SEQ 0070) of Tax Form must equal Name of Person Claiming Refund (SEQ 0060) on Form 1310 if present.
1037	o Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign".
1038	o Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD".
1039	o RESERVED
1040	o RESERVED
1041	o Form W-2GU – When Advance EIC Payment (SEQ 0200) is significant, taxpayers cannot file Form 1040EZ.
1042	o Form W-2GU – Employer City (SEQ 0070) must contain at least three characters.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1043	o Form W-2GU - Employer Identification Number (SEQ 0040) must be numeric, then first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2GU Indicator (SEQ 0300) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form W-2GU was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2GU was used. The value "S" (Standard) identifies a Form W-2GU that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
1044	o Form W-2GU - The following fields must be significant: Name of Reporting Agent or Employer (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100), Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120). o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages. o Exception: When a period (.) is present in the Employee State (SEQ 0113), the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
1045	o Form W-2GU - Employee SSN (SEQ 0035) must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.
1046	o Summary Record - Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.
1047	o Form W-2GU - If the total of Wages (SEQ 0120) from Form(s) W-2GU is greater than $4,999 and the Adjusted Gross Income (SEQ 0750) of Tax Form is greater than $49,999, then Form 1040 must be used, Form 5074 must be attached and the return must be processed at the Austin Submission Processing Center.
1048	o Form 1040/1040A/104EZ - If the State Abbreviation (SEQ 0087) equals "GU" and Wages, Salaries, and Tips (SEQ 0375) equals the total amount(s) of Wages (SEQ 0120) from Form(s) W-2GU and Wages, Salaries, and Tips (SEQ 0375) equals Total Income (SEQ 0600) from Form 1040/A or Adjusted Gross Income (SEQ 0750) from Form 1040EZ and Total Payments (SEQ 1250) equals the total amount(s) of Guam Withholding (SEQ 0130) from Form(s) W-2GU, then this return must be filed with the Department of Revenue and Taxation, Government of Guam.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1049	o Form 1040/1040A/104EZ – Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.
1050	o Form 8594 – When In Connection with a Purchase – Yes (SEQ 0300) is present, then Attach a Schedule of Agreement (SEQ 0315) must equal "STMbnn".
1051	o Form 1040/1040A/104EZ - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries.
1052-1054	RESERVED
1055	o RESERVED
1056	o RESERVED
1057	o RESERVED
1058-1059	RESERVED
1060	o STCGL/LTCGL – Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.
	o The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D or Form 8865) that immediately follows the Capital Gain Records.
1061	o STCGL/LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".
1062	o STCGL/LTCGL – Any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.
	o Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.
	o If ST Property Desc 1 of Schedule D (SEQ 0020) equals "STCGL" then SEQ 0030 – 0290 must be blank. If LT Property Desc 1 of Schedule D (SEQ 0880) equals "LTCGL" then SEQ 0890 – 1155 must be blank.
	o If S-T Description of Property of Form 8865 (SEQ 2480) equals "STCGL" then SEQ 2490 – 2710 must be blank. If L-T Description of Property of Form 8865 (SEQ 2760) equals"LTCGL" then SEQ 2770 – 3030 must be blank.
1063	o Summary Record – Number of STCGL Records (SEQ 0133) must equal the number of STCGL Records computed by the IRS.
1064	o Summary Record – Number of LTCGL Records (SEQ 0135) must equal the number of LTCGL Records computed by the IRS.
1065-1067	RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1068	o Form 1040/1040A/1040EZ – If Nontaxable Combat Pay Election (SEQ 1185) is significant; it must equal total nontaxable combat pay on Forms W-2. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".
1069	o RESERVED
1070	o Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 0020) must equal the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 must equal the Primary SSN (SEQ 0010) of Form 1040 and SSN of Recipient (SEQ 0020) of the second Form 8885 must equal the secondary SSN (SEQ 0030) of Form 1040. o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 0020) of the second Form 8885.
1071	o Form 1040 - If Form 8885 Block (SEQ 1208) is significant, then Form 8885 must be attached and vice versa.
1072	o Form 8885 – On each Form 8885 at least one of the following fields must equal "X": SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135 or 0145.
1073	o Form 8885 – Amount Paid for Health Insurance (SEQ 0190) must contain a significant entry.
1074	o RESERVED
1075	o Form 8885 – Information provided to the IRS indicates filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.
1076	o Form 8885 – When any of the Month boxes (SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135, 0145) or Amount Paid for Health Insurance (SEQ 0190) is significant, then Paper Document Indicator 8 (SEQ 0171), Form 8885, Health Coverage Tax Credit must be present in the Summary Record.
1077-1079	RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC **DESCRIPTION**

1080 o RESERVED 12/05/08

1081-1084 RESERVED

1085 o Form 8889 - SSN of HSA account beneficiary (SEQ 0010) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

o When both spouses are filing Form 8889, the Form 8889 for the primary taxpayer must precede the Form 8889 for the secondary taxpayer.

1086 o RESERVED

1087 o Form 1040 - When F8889 Literal (SEQ 1135) equals "HSA" and F8889 Amount (SEQ 1136) is significant, then Form 8889 must be present.

1088 o Form 1040 – If Health Savings Account Deduction Amount (SEQ 0635) is significant, then Form 8889 must be present.

1089 o RESERVED

1090 o RESERVED

1091-1093 RESERVED

1094 o Form 1040 - When Filing A Community Property State Return (SEQ 1317) is significant, the Allocation Record must be present and the Filing Status equals "3" (SEQ 0130), 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) and WI (Wisconsin) and vice versa.

1095 o Allocation Record - When the Allocation Record is present, Total Income (SEQ 0250) must be significant and cannot be zero filled or blank.

Exception: This check is bypassed when Combat Pay has been excluded from Income.

1096 o Summary Record - Count of Allocation Record (SEQ 0105) must equal the count of Allocation Record computed by the IRS.

1097-1099 RESERVED

1100-1104 RESERVED

1105 o Form 4562 – When only one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) must not equal "X". When more than one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) of the second and subsequent occurrences must not equal "X".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
1106	o	Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) does not equal "X", on any occurrence, only one occurrence of the form can contain entries in SEQs 0011 through 0094. In other words, if a Section 179 deduction is allocated entirely to one business or activity, only one Form 4562 can contain Section 179 deduction entries.
1107	o	Form 4562 – When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) of the first occurrence equals "X", the following restrictions apply. Only the first occurrence of the form can contain entries in SEQs 0008, 0011 through 0090, and 0094. The first occurrence cannot contain entries in SEQs 0096 through 2420. Refer to Form 4562 Line 12 instructions.
1108	o	RESERVED
1109	o	Form 8888 – If the Three Account Indicator Box (SEQ 0300) is checked then Routing Transit Numbers and Account Numbers must be present for all three accounts, else reject return.
1110	o	Form 8888 – Total amount to be Directly Deposited (SEQ 0190) must equal the Refund (SEQ 1270) on the tax form.
1111	o	Tax Form – If Form 8888 Box (SEQ 1271) is checked then Form 8888 must be present and vice versa.
1112	o	Form 8888 – If the Two Account Indicator Box (SEQ 0200) is checked then Routing Transit Numbers and Account Numbers must only be present for first account and second account, else reject return.
1113	o	Form 8888 – First Account (SEQ 0010), Second Account (SEQ 0070) and Third Account (SEQ 0130) or any combination of these three lines must equal the Total amount to be Directly Deposited (SEQ 0190).
1114	o	Form 8888 - When any one of the following fields are significant, they all must be significant: Amount to be Deposited in First Account (SEQ 0010); Routing Transit Number (SEQ 0020); Checking Account Indicator (SEQ 0030) or Savings Account Indicator (SEQ 0040) and Depositor Account Number (SEQ 0060). This is true for the second and third occurrences as well. All Direct Deposit Amounts (SEQ 0010, 0070 or 0130) must be greater than zero.
1115	o	Form 8888 - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 0020, 0080, 0140) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional RTN validation.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
1116	o	Form 8888 - Depositor Account Number (SEQ 0060, 0120, 0180) must be alphanumeric (i.e., only alpha characters, numeric characters and hyphens) and must be left justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
1117	o	Form 8888 - If Routing Transit Number (SEQ 0020, 0080 and/or 0140) or Depositor Account Number (SEQ 0060, 0120 and/or 0180) is significant, then Checking Account Indicator (SEQ 0030, 0090 and/or 0150) or Savings Account Indicator (SEQ 0040, 0100 and/or 0160) must equal "X". Both cannot equal "X".
1118	o	Form 8888 – Direct Deposit account lines (SEQs 0010-0060, 0070-0120, and 0130-0180) must be completed in order (first account, second account, third account) without skipping lines.
1119	o	Tax Form – When Direct Deposit information (SEQs 1272, 1274, 1276, 1278) is present, Form 8888 may not be present, and vice versa.
1120	o	Form 4684 – If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: SEQ 0400, 0410, 0420, 0456, and 0458. || 12/05/08
1121	o	RESERVED
1122	o	RESERVED
1123	o	RESERVED
1124	o	Form 1040 – If Domestic Production Activities Ded (SEQ 0710) of Form 1040 is significant, then the amount must be equal to Domestic Production Activities Ded (SEQ 0230) of Form 8903.
1125	o	RESERVED
1126-1139		RESERVED
1140	o	RESERVED
1141-1149		RESERVED
1150	o	Authentication Record – All e-filed returns must have an Authentication Record.
1151	o	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S", or "O", the following fields must be significant: Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080).
1152-1154		RESERVED
1155	o	Authentication Record – When the Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) on the Tax Return is significant, the PIN TYPE Code (SEQ 0008) on the Authentication Record must equal "P", "S", or "O".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1156 o	Tax Form - If the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) is significant, then it must be numeric and not all zeros, and the Authentication Record must be present.
1157 o	RESERVED
1158-1169 RESERVED	
1170 o	Form 3800 – When NMC Pass-Through EIN (SEQ 0535) is not significant and Current Year New Markets Credit (SEQ 0540) is significant, Form 8874 must be present.
1171 o	RESERVED
1172 o	Form 3800 – When EPCCC Pass-Through EIN (SEQ 0555) is not significant and Credit for Employer-Provided Child Care Facilities (SEQ 0560) is significant, Form 8882 must be present.
1173 o	Form 3800 – If Current Year Biodiesel Fuels Credit (SEQ 0580) is significant, then Form 8864 must be present.
1174 o	RESERVED
1175 o	RESERVED
1176-1189 RESERVED	
1190 o	RESERVED
1191-1199 RESERVED	
1200 o	Form 8891 - Registered Retirement Savings Plan Box (SEQ 0110) and Registered Retirement Income Fund Box (SEQ 0120) cannot both equal "X", and cannot both equal blank.
1201 o	Form 8891 - Beneficiary Plan Status Box (SEQ 0130) and Annuitant Plan Status Box (SEQ 0140) cannot both equal "X", and cannot both equal blank.
1202 o	Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals "X", Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160), and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X", and First Year U.S. Tax Deferral Elect (SEQ 0170) cannot be significant.
1203 o	Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160) cannot both equal "X", and cannot both equal blank.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
1204 o	Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, and if Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) equals "X", First Year U.S. Tax Deferral Elect (SEQ 0170) must be significant, and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X".	
1205 o	Form 8891 - If Annuitant Plan Status Box (SEQ 0140), or Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), or U.S. Tax Deferral New Elect Box (SEQ 0180) equals "X", then Current Year Plan Contributions (SEQ 0220), Current Year Undistributed Interest (SEQ 0230), Current Year Undistributed Ordinary Dividends (SEQ 0240), Current Year Undistributed Qualified Dividends (SEQ 0250), Current Year Undistributed Capital Gains (SEQ 0260), Current Year Undistrib Other Income Total Amount (SEQ 0280) cannot be significant, and Current Year Undistrib Other Income List Statement (SEQ 0270) cannot be significant, and cannot equal "STMbnn".	
1206-1214 RESERVED		
1215 o	Form 1040/1040A – When Form 8914 is not present, the maximum possible Exemption Amount (SEQ 0810) may not exceed an amount equal to $3500 multiplied by Total Exemptions (SEQ 0355).	12/05/08
	When Form 8914 is present and Filing Status (SEQ 0130) is Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is $1000 higher than the above maximum without Form 8914.	
	When Form 8914 is present and Filing Status (SEQ 0130) is not Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is $2000 higher than the above maximum without Form 8914.	
1216 o	Form 8914 – Entries for displaced individuals must begin on the first line. No lines may be skipped between individuals.	12/05/08
	Total Displaced Individual Exemption Amount (SEQ 0400) must be significant and must equal $500 multiplied by the number of displaced individuals in SEQs 0010 through 0390.	
	If any field of a displaced individual's entry is significant then all fields of the entry must be significant. Each entry consists of Individual First Name, Individual Last Name, Individual Name Control, Individual SSN, Former Street Address, Former City, Former State, Former Zip Code, and Days Lived With You (SEQs 0010 through 0390).	
	Individuals' SSNs must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	
1217	o	RESERVED	12/05/08
1218	o	**RESERVED**	**03/18/09**
1219	o	RESERVED	
1220	o	RESERVED	
1221	o	Form 8915 - SSN of Qualified Taxpayer (SEQ 0020) on the first Form 8915 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	
1222	o	Form 8915 - SSN of Qualified Taxpayer (SEQ 0020) on the second Form 8915 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Qualified Taxpayer (SEQ 0020) on the first Form 8915. When both spouses are filing Form 8915, Form 8915 for the primary taxpayer must precede Form 8915 for the secondary taxpayer.	
1223-1229		RESERVED	
1230	o	Form 1040 - When Form 8919 Block (SEQ 1087) equals "X", Form 8919 must be present and vice versa.	
1231	o	Form 8919 – Wage Recipient Name (SEQ 0010) and Wage Recipient SSN (SEQ 0020) must be significant.	
1232	o	Form 8919 – Wage Recipient SSN (SEQ 0020) on the first Form 8919 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	
1233	o	Form 8919 – Wage Recipient SSN (SEQ 0020) on the second Form 8919 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Wage Recipient SSN (SEQ 0020) on the first Form 8919. When both spouses are filing Form 8919, the Form 8919 for the primary taxpayer must precede the Form 8919 for the secondary taxpayer.	
1234	o	Form 8930 - SSN of Taxpayer (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010)or Secondary SSN (SEQ 0030) of Form 1040/1040A.	12/05/08
1235	o	Form 8930 – SSN of Taxpayer (SEQ 0010) on the second Form 8930 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer (SEQ 0010) on the first Form 8930. When both spouses are filing Form 8930, the Form 8930 for the primary taxpayer must precede the Form 8930 for the secondary taxpayer.	12/05/08
1236-1239		RESERVED	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1240	o Tax Form – Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.
1241	o Form 1040-SS (PR) – Bona fide residents of Puerto Rico must have at least three or more Qualifying Children to be eligible to claim the Additional Child Tax Credit.
1242-1245	RESERVED
1246	o Form 1040-SS (PR) – Only the following can be present: Form 1040-SS (PR) Pages 1 and 2, 499R-2/W-2PR Record, Form W-2, Form 8888, Authentication Record, Statement Record, and Preparer Note Record. State Record cannot be present.
1247	o Form 1040-SS (PR) – Qualifying Child entries for Additional Child Tax Credit must start on Line 1 of the Qualifying Child information. No lines may be skipped when completing the Qualifying Child information.
1248	o Form 1040-SS (PR) – If any field of the following "Qualifying Child" group is significant, then all fields in that group must be significant: Qualifying Child First Name, Qualifying Child Last Name, Qualifying Child Name Control, Qualifying Child SSN, and Relationship. (See Part II Record Layouts for Sequence Numbers.) o Qualifying Child Name Control (SEQ +0172, 0182, 0192, 0202) must be in the correct format. (See Section 7.01 for Name Control format.)
1249	o Form 1040-SS (PR) – Qualifying Child First Name (SEQ *0170, 0180, 0190, 0200) and Qualifying Child Last Name (SEQ +0171, 0181, 0192, 0201) must contain only alpha characters and spaces. NOTE: A space cannot be in the first position of either Qualifying Child First Name or Qualifying Child Last Name.
1250	o Form 1040-SS (PR) – When Qualifying Child SSN (SEQ +0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATINs and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030), or another Qualifying Child's SSN. It must equal all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
1251	o Form 1040-SS (PR) – Relationship (SEQ +0177, 0187, 0197, 0207) of Qualifying Child for Additional Child Tax Credit must only equal "CHILD", "FOSTERCHILD", "GRANDCHILD", "BROTHER", "SISTER", "NEPHEW", "NIECE", "SON", "DAUGHTER", "NINO", "NINA", "HIJObDEbCRIANZA", "HIJAbDEbCRIANZA", "NIETO", "NIETA", "HERMANO", "HERMANA", "SOBRINO", "SOBRINA", "HIJO", or "HIJA", and the Qualifying Child's age must be under 17.
1252	o Form 1040-SS (PR) – At least one 499R-2/W-2PR Record or Form W-2 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1253	o Form 1040-SS (PR) – SS/Medicare Taxes Withheld (SEQ 1620) must be significant, and the amount must equal the total of 499R-2/W-2PR Record Social Security Tax Withheld (SEQ 0370), and Medicare Tax Withheld (SEQ 0390), and Form W-2 Social Security Tax (SEQ 0150) and Medicare Tax Withheld (SEQ 0170).
1254	o Form 1040-SS (PR) – Additional Child Tax Credit (SEQ 1192) of Page 1 must be significant, and must equal Add Child Tax Credit (SEQ 1630) of Page 2, and vice versa.
	o Additional Child Tax Credit (SEQ 1192) must be significant, and must equal Total Payments (SEQ 1250), and vice versa.
	o Additional Child Tax Credit (SEQ 1192) must be significant, and must equal Overpaid (SEQ 1260), and vice versa.
	o Additional Child Tax Credit (SEQ 1192) of Page 1 must be significant, and must equal the sum of Refund (SEQ 1270) and Applied to ES Tax (SEQ 1280), and vice versa.
1255	o Form 1040-SS (PR) – Employer EIN (SEQ 0200) must be numeric, the first two digits of Employer EIN (SEQ 0200) must equal a valid District Office Code, Employer Name Control (SEQ 0210) must be significant, and 499R-2/W-2PR Indicator (SEQ 0430) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form 499R-2/W-2PR was altered, hand-written, or typed, or that a cumulative earnings statement or a substitute Form 499R-2/W-2PR was used. The value "S" (Standard) identifies a Form 499R-2/W-2PR that is a computer-produced print, a Hacienda form, or a Hacienda-approved facsimile.
1256	o 499R-2/W-2PR Record – The following fields must be significant: Employer Name (SEQ 0080), Employer Address (SEQ 0100), Employee Name (SEQ 0020), Employee Address (SEQ 0030), Employee City (SEQ 0050), Employee State (SEQ 0060), and Employee Zip Code (SEQ 0070).
1257	o 499R-2/W-2PR Record – Employee SSN (SEQ 0190) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040-SS (PR).
1258-1260	RESERVED
1261	o Summary Record – Number of 499R-2/W-2PR Records must equal the number of 499R-2/W-2PR Records computed by the IRS.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1262 o	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", then the following fields on the Authentication Record must be present: Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025), and Primary Taxpayer Signature (SEQ 0035).
1263 o	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", and Filing Status (SEQ 0130) of Form 1040-SS (PR) is "2", then the following fields on the Authentication Record must be present: Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), and Spouse Signature (SEQ 0065).
1264 o	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", then the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN on the IRS Master File.
1265 o	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code of Authentication Record (SEQ 0008) equals "S" or "O", and Filing Status of Form 1040-SS (PR) is "2", then the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN on the IRS Master File.
1266-1270 RESERVED	
1271 o	Form 8910 – When Add Columns (a) through (c) on Line 11 (SEQ 0350) and Regular Tax Before Credits (SEQ 0360) are both positive, Form 6251 must be present.
1272-1290 RESERVED	
1291 o	Form 9465 – If Address Ind (SEQ 0095) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0082), Foreign City, State or Province, Postal Code (SEQ 0084), and Foreign Country (SEQ 0086); and the following fields cannot be present: Street Address (SEQ 0050), City (SEQ 0070), State Abbreviation (SEQ 0080), and Zip Code (SEQ 0090).
1292 o	Form 9465 – Foreign Street Address (SEQ 0082) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1293	o Form 9465 – Foreign City, State or Province, Postal Code (SEQ 0084) is alphanumeric and cannot have leading or consecutive embedded space. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
1294	o Form 9465 – Foreign Country (SEQ 0086) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
1295-1299	RESERVED
1300	o RESERVED
1301	o RESERVED
1302	o RESERVED
1303	o Form 8862 – If Number of Days Child 1/Child 2 Lived in U.S. (SEQ 0062/0072) is less than 184, then Child 1/Child 2 Date of Birth (SEQ 0082/0092) or Child 1/Child 2 Date of Death (SEQ 0084/0094) must be present.
1304	o RESERVED
1305	o Form 8862 – If Person Lived w/Child – Yes (SEQ 0290) equal "X", then one of the following must be present; o Other Person Name -1 Child 1 (SEQ 0310) and Other Person Relationship -1 Child 1 (SEQ 0320). o If Child 2 is present, then the following must be present; Other Person Name -1 Child 2 (SEQ 0380) and Other Person Relationship -1 Child 2 (SEQ 0390).
1306-1324	RESERVED
1325	o RESERVED
1326	o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1327 o	Authentication Record – For each Form 1040-SS (PR) present, when PIN Type Code (SEQ 0008) equals "P", "S", or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.
1328 o	Authentication Record – For each Form 1040-SS (PR) present, when the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.
1329 o	Authentication Record – For each Form 1040-SS (PR), when the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) on the Authentication Record must be present.
1330 o	Authentication Record – For each Form 1040-SS (PR), when the PIN Type Code (SEQ 0008) equals "P", the following field must be present; Primary Taxpayer Signature (SEQ 0035).
1331 o	RESERVED
1332 o	Authentication Record – For each Form 1040-SS (PR), when the PIN Type Code (SEQ 0008) equals "P", then the following must not be present; Primary Prior Year PIN (SEQ 0025) and Spouse Prior Year PIN (SEQ 0055).
1333-1399 RESERVED	
1400 o	Form 4136 - When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is greater than zero, at least one of the following must be significant: SEQ 0010 or 0020 or 0040.
1401 o	Form 4136 - When Exported Nontaxable Use of Gasoline Cr. Amount (SEQ 0090) is greater than zero, then Exported Nontaxable Use of Gasoline Gallons (SEQ 0080) must be significant.
1402 o	Form 4136 - When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 0180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 0170) must be significant.
1403 o	Form 4136 - When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0210) is greater than zero, then Nontaxable Use Aviation Gasoline Gallons (SEQ 0200) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1404 o	Form 4136 - When Exported Nontaxable Use of Aviation Cr. Amount (SEQ 0220) is greater than zero, then Exported Nontaxable Use of Aviation Gallons (SEQ 0215) must be significant.
1405 o	Form 4136 - When Diesel Fuel for Farming Purposes Cr. Amount (SEQ 0307) is greater than zero, then Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) or Diesel Fuel for Farming Purposes Gallons (SEQ 0303) must be significant.
1406 o	Form 4136 - When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 0310) must be significant.
1407 o	Form 4136 - When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 0330) must be significant.
1408 o	Form 4136 - When Diesel Fuel Exported Cr. Amount (SEQ 0347) is greater than zero, then Diesel Fuel Exported Gallons (SEQ 0343) must be significant.
1409 o	Form 4136 - When Kerosene use Farm Cr. Amount (SEQ 0407) is greater than zero, then Nontaxable Use of Kerosene Gallons (SEQ 0380) or Nontaxable use of Kerosene for Farming Purposes Gallons (SEQ 0399) must be significant.
1410 o	Form 4136 - When Kerosene Use in Buses Cr. Amount (SEQ 0416) is greater than zero, then Kerosene Use in Buses Gallons (SEQ 0409) must be significant.
1411 o	Form 4136 - When Nontaxable Use of Kerosene Exported Cr. Amount (SEQ 0420) is greater than zero, then Nontaxable Use of Kerosene Exported Gallons (SEQ 0418) must be significant.
1412 o	Form 4136 - When Commercial Aviation Kerosene Cr. Amount 1 (SEQ 0555) is greater than zero, then Commercial Aviation Kerosene Gallons 1 (SEQ 0550) must be significant.
1413 o	Form 4136 - When Commercial Aviation Kerosene Cr. Amount 2 (SEQ 0565) is greater than zero, then Commercial Aviation Kerosene Gallons 2 (SEQ 0560) must be significant.
1414 o	Form 4136 - When Use of Undyed Diesel by State or Local Gov Cr. Amount (SEQ 0625) is greater than zero, then Use of Undyed Diesel by State or Local Gov Gallons (SEQ 0620) must be significant.
1415 o	Form 4136 - When Use Undyed Diesel Intercity Buses Amount (SEQ 0640) is greater than zero, then Use Undyed Diesel Intercity Buses Gallons (SEQ 0635) must be significant.
1416 o	Form 4136 - When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) is greater than zero, then at least one of the following must be significant: SEQ 0660 or 0670.
1417 o	Form 4136 - When Undyed Kerosene Use in Certain Buses Amount (SEQ 0695) is greater than zero, then Undyed Kerosene Use in Certain Buses Gallons (SEQ 0685) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1418 o	Form 4136 - When Used in Commercial Aviation Amount Type 1 (SEQ 0725) is greater than zero, then Used in Commercial Aviation Gallons Type 1 (SEQ 0715) must be significant.
1419 o	Form 4136 - When Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750) is greater than zero, then Other Use in Commercial Aviation Credit Gallons Type 2 (SEQ 0745) must be significant.
1420 o	Form 4136 - When Nonexempt Use Cr. Amount (SEQ 0757) is greater than zero, then Nonexempt Use Gallons (0755) must be significant.
1421 o	Form 4136 - When Other Nontaxable Use Cr. Amount 1 (SEQ 0764) is greater than zero, then Other Nontaxable Use Gallons 1 (SEQ 0760) must be significant.
1422 o	Form 4136 - When Other Than Taxable Use Amount 2 (SEQ 0775) is greater than zero, then Other Than Taxable Use Gallons 2 (SEQ 0770) must be significant.
1423 o	RESERVED
1424 o	RESERVED
1425 o	Form 4136 – When Noncomm Aviation Kerosene Cr. Amount 2 (SEQ 0825) is greater than zero, Noncomm Aviation Kerosene Gallons 2 (SEQ 0815) must be significant.
1426 o	RESERVED
1427 o	RESERVED
1428 o	RESERVED
1429 o	Form 4136 - When Alcohol Mixtures Ethanol Amount (SEQ 0970) is greater than zero, then Alcohol Mixture Ethanol Gallons (SEQ 0960) must be significant.
1430 o	Form 4136 - When Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is greater than zero, then Alcohol Mixtures Other Than Ethanol Gallons (SEQ 0980) must be significant.
1431 o	Form 4136 - When Biodiesel Mix Amount (SEQ 3030) is greater than zero, then Biodiesel Mix Gallons (SEQ 3020) must be significant.
1432 o	Form 4136 - When Agri-biodiesel Mix Amount (SEQ 3050) is greater than zero, then Agri-biodiesel Mix Gallons (SEQ 3040) must be significant.
1433 o	Form 4136 - When Renewable Diesel Mix Cr. Amount (SEQ 3070) is greater than zero, then Renewable Diesel Mix Gallons (SEQ 3060) must be significant.
1434 o	Form 4136 - When LPG Cr. Amount (SEQ 3220) is greater than zero, then LPG Gallons (SEQ 3210) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1435 o	Form 4136 - When P Series Fuels Cr. Amount (SEQ 3280) is greater than zero, then P Series Fuels Gallons (SEQ 3260) must be significant.
1436 o	Form 4136 - When Compressed Natural Gas Cr. Amount (SEQ 3340) is greater than zero, then Compressed Natural Gas Gallons (SEQ 3320) must be significant.
1437 o	Form 4136 - When Liquefied Hydrogen Cr. Amount (SEQ 3400) is greater than zero, then Liquefied Hydrogen Gallons (SEQ 3380) must be significant.
1438 o	Form 4136 - When Liquid Fuel from Coal Cr. Amount (SEQ 3460) is greater than zero, then Liquid Fuel from Coal Gallons (SEQ 3440) must be significant.
1439 o	Form 4136 - When Nontaxable Liquid Fuel Credit Amount (SEQ 3520) is greater than zero, then Nontaxable Liquid Fuel Gallons SEQ 3500) must be significant.
1440 o	Form 4136 - When Liquefied Natural Gas Cr. Amount (SEQ 3580) is greater than zero, then Liquefied Natural Gas Gallons (SEQ 3560) must be significant.
1441 o	Form 4136 - When LPG Credit Cr. Amount (SEQ 3640) is greater than zero, then LPG Gallons (SEQ 3620) must be significant.
1442 o	Form 4136 - When P Series Fuels Cr. Amount (SEQ 3680) is greater than zero, then P Series Fuels Gallons (SEQ 3660) must be significant.
1443 o	Form 4136 - When Compressed Natural Gas Cr. Amount (SEQ 3720) is greater than zero, then Compressed Natural Gas Gallons (SEQ 3700) must be significant.
1444 o	Form 4136 - When Liquefied Hydrogen Cr. Amount (SEQ 3760) is greater than zero, then Liquefied Hydrogen Gallons (SEQ 3740) must be significant.
1445 o	Form 4136 - When Liquid Fuel from Coal Cr. Amount (SEQ 3800) is greater than zero, then Liquid Fuel from Coal Gallons (SEQ 3780) must be significant.
1446 o	Form 4136 - When Liquid Fuel Credit Amount (SEQ 3840) is greater than zero, then Liquid Fuel Gallons (SEQ 3820) must be significant.
1447 o	Form 4136 - When Liquefied Natural Gas Cr. Amount (SEQ 3880) is greater than zero, then Liquefied Natural Gas Gallons (SEQ 3860) must be significant.
1448 o	Form 4136 - When Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940) is greater than zero, then Diesel Fuel for State or Local Government Gallons (SEQ 3920) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
1449 o	Form 4136 - When Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980) is greater than zero, then Kerosene Fuel Sold for State or Local Government Gallons (SEQ 3960) must be significant.	
1450 o	Form 4136 - When Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020) is greater than zero, then Kerosene Use in Aviation for State or Local Government Gallons (SEQ 4000) must be significant.	
1451 o	Form 4136 – When Liquefied Gas Derived from Biomass Credit Amount SEQ 3587) is greater than zero, then Liquefied Gas Derived from Biomass Gas Gallons (SEQ 3585) must be significant.	12/05/08
1452 o	RESERVED	
1453 o	Form 4136 - When Diesel-Water Fuel Emulsion Nontaxable Cr. Amount (SEQ 4160) is greater than zero, then Diesel-Water Fuel Emulsion Nontaxable Gallons (SEQ 4140) must be significant.	
1454 o	Form 4136 - When Diesel-Water Exported Cr. Amount (SEQ 4200) is greater than zero, then Diesel-Water Fuel Exported Gallons (SEQ 4180) must be significant.	
1455 o	Form 4136 - When Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260) is greater than zero, then Diesel-Water Fuel Emulsion Blending Gallons (SEQ 4240) must be significant.	
1456 o	Form 4136 - When Exported Dyed Diesel Fuel Cr. Amount (SEQ 4300) is greater than zero, then Exported Dyed Fuel Gallons (SEQ 4280) must be significant.	
1457 o	Form 4136 - When Exported Dyed Kerosene Cr. Amount (SEQ 4340) is greater than zero, then Exported Dyed Kerosene Gallons (SEQ 4320) must be significant.	
1458 o	Form 4136 – When LUST Tax on Aviation Fuel Cr. Amt. (SEQ 0230) is greater than zero, then LUST Tax on Aviation Fuel Gallons (SEQ 0225) must be significant.	
1459 o	Form 4136 – When LUST Tax on Kerosene Cr. Amt. (SEQ 0605)) is greater than zero, then LUST Tax on Kerosene Gallons (SEQ 0600) must be significant.	
1460 o	Form 4136 – When LUST Tax on Kerosene Foreign Trade Cr. Amt. (SEQ 0785) is greater than zero, then LUST Tax on Kerosene Foreign Trade Gallons (SEQ 0780) must be significant.	
1461 o	Form 4136 – When Liquefied Gas Derived from Biomass Credit Amount (SEQ 3883) is greater than zero, then Liquefied Gas Derived from Biomass Gallons (SEQ 3881) must be significant.	12/05/08
1462 o	Form 4136 – When Compressed Gas Derived from Biomass Credit Amount (SEQ 3887) is greater than zero, then Compressed Gas Derived from Biomass Gallons (SEQ 3885) must be significant.	12/05/08
1463-1464 RESERVED		
1465 o	Form 4136 – When Evidence of Dyed Diesel Fuel Exception Box (SEQ 0250) equals “X”, Evidence of Dyed Diesel Fuel Explanation (SEQ 0240) must equal “STMbnn”, and vice versa.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1466 o	Form 4136 – When Evidence of Dyed Kerosene Box (SEQ 0360) equals "X", Evidence of Dyed Kerosene Explanation (SEQ 0350) must equal "STMbnn", and vice versa.
1467 o	Form 4136 - When Evidence of Dyed Diesel Fuel Exception Box (SEQ 0615) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 0610) must equal "STMbnn", and vice versa.
1468 o	Form 4136 - When Evidence of Dyed Kerosene Exception Box (SEQ 0655) equals "X", Evidence of Dyed Kerosene Explanation (SEQ 0650) must equal "STMbnn", and vice versa.
1469 o	RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	
1470	o Form 4136 - When Form 4136 is present, the following "credit amount" fields cannot be negative, and their sum must equal Total Income Tax Credit Amount (SEQ 4360):	
	Nontaxable Use of Gasoline Credit Amount (SEQ 0070),	
	Exported Nontaxable Use of Gasoline Cr. Amount (SEQ 0090),	
	Nontaxable Use of Commercial Aviation Gas Cr Amt (SEQ 0180),	
	Nontaxable Use of Aviation Gas Tax Credit Amt (SEQ 0210),	
	Exported Nontaxable Use of Aviation Cr. Amount (SEQ 0220),	
	LUST Tax on Aviation Fuel Cr. Amt (SEQ 0230),	
	Diesel Fuel for Farming Purposes Cr. Amount (SEQ 0307),	
	Nontaxable Diesel Fuel Train Use Credit Amt (SEQ 0320),	
	Diesel Fuel Certain Intercity & Bus Use Credit Amt (SEQ 0340),	
	Diesel Fuel Exported Cr. Amount (SEQ 0347),	
	Kerosene Use Farm (SEQ 0407),	
	Kerosene Use in Buses Cr. Amount (SEQ 0416),	
	Nontaxable Use of Kerosene Exported Cr. Amt (SEQ 0420),	
	Nontaxable Kerosene Aviation Rate 1 (SEQ 0435),	
	Nontaxable Kerosene Aviation Rate 2 (SEQ 0450),	
	Commercial Aviation Kerosene Amount 1 (SEQ 0555),	
	Commercial Aviation Kerosene Amount 2 (SEQ 0565),	
	Use of Nontaxable Aviation Kerosene Amt Type 1 (SEQ 0580),	
	Use of Nontaxable Aviation Kerosene Amt Type 2 (SEQ 0595),	
	LUST Tax on Kerosene Cr. Amt (SEQ 0605),	
	Use of Undyed Diesel by State or Local Cr Amount (SEQ 0625),	
	Use Undyed Diesel Intercity Buses Amount (SEQ 0640),	
	Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680),	
	Undyed Kerosene Use in Certain Buses Amount (SEQ 0695),	
	Use in Commercial Aviation Amount Type 1 (SEQ 0725),	
	Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750),	
	Nonexempt use Credit Amount (SEQ 0757),	
	Other Nontaxable Use Cr. Amount 1 (SEQ 0764),	
	Other Nontaxable Use Cr. Amount (SEQ 0775),	
	LUST Tax on Kerosene Foreign Trade Cr. Amt. (SEQ 0785),	
	and Alcohol Mixtures Ethanol Cr. Amount (SEQ 0970),	
	Alcohol Mixtures Other Than Ethanol Cr. Amount (SEQ 0990),	
	Biodiesel Mix Amount (SEQ 3030),	
	Agri-Biodiesel Mix Amount (SEQ 3050),	
	Renewable Diesel Mix Cr. Amount (SEQ 3070),	
	LPG Cr. Amount (SEQ 3220),	
	P Series Fuels Cr. Amount (SEQ 3280),	
	Compressed Natural Gas Cr. Amount (SEQ 3340),	
	Liquefied Hydrogen Cr. Amount (SEQ 3400),	
	Liquid Fuel from Coal Cr. Amount (SEQ 3460),	
	Nontaxable Liquid Fuel Cr. Amount (SEQ 3520),	
	Liquefied Natural Gas Cr. Amounts (SEQ 3580),	
	Liquefied Gas Derived from Biomass Credit Amount (SEQ 3587),	12/05/08
	LPG Cr. Amount (SEQ 3640),	
	P Series Fuel Cr. Amount (SEQ 3680),	
	Compressed Natural Gas Cr. Amount (SEQ 3720),	
	Liquefied Hydrogen Cr. Amount (SEQ 3760),	
	Liquid Fuel from Coal Cr. Amount (SEQ 3800),	
	Liquid Fuel Credit Amount (SEQ 3840),	
	Liquefied Natural Gas Cr. Amount (SEQ 3880),	
	Liquefied Gas Derived from Biomass Credit Amount (SEQ 3883),	12/05/08
	Compressed Gas Derived from Biomass Credit Amount (SEQ 3887),	
	Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940),	
	Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980),	
	Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020),	
	Diesel-Water Fuel Emulsion Nontaxable Cr. Amount (SEQ 4160),	
	Diesel-Water Exported Cr. Amount (SEQ 4200),	
	Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260),	
	Exported Dyed Diesel Fuel Cr. Amount (SEQ 4300),	
	Exported Dyed Kerosene Cr. Amount (SEQ 4340).	-

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1471 o	RESERVED
1472 o	RESERVED
1473 o	Form 4136 - When Nontaxable Use of Gasoline Gallons (SEQ 0040) is positive, Nontaxable Use of Gasoline Type (SEQ 0030) must be significant.
1474 o	Form 4136 - When Nontaxable Use of Aviation Gasoline Gallons (SEQ 0200) is positive, Nontaxable Use of Aviation Gasoline Type (SEQ 0190) must be significant.
1475 o	Form 4136 - When Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) is positive, Nontaxable Use of Diesel Fuel Type (SEQ 0260) must be significant.
1476 o	Form 4136 - When Nontaxable Use of Kerosene Gallons (SEQ 0380) is positive, Nontaxable Use of Kerosene Type (SEQ 0370) must be significant.
1477 o	Form 4136 - When Other Nontaxable Use Gallons 1 (SEQ 0760) is positive, Other Nontaxable Use Type 1 (SEQ 0759) must be significant.
1478 o	Form 4136 - When Other Nontaxable Use Gallons 2 (SEQ 0770) is positive, Other Nontaxable Use Type 2 (SEQ 0768) must be significant.
1479 o	RESERVED
1480 o	Form 4136 - When LPG Gallons (SEQ 3210) is positive, then LPG Use Type (SEQ 3200) must be significant.
1481 o	Form 4136 - When P Series Fuels Gallons (SEQ 3260) is positive, then P Series Fuels Use Type (SEQ 3240) must be significant.
1482 o	Form 4136 - When Compressed Natural Gas Gallons (SEQ 3320) is positive, then Compressed Natural Gas Use Type (SEQ 3300) must be significant.
1483 o	Form 4136 - When Liquefied Hydrogen Gallons (SEQ 3380) is positive, then Liquefied Hydrogen Use Type (SEQ 3360) must be significant.
1484 o	Form 4136 - When Liquid Fuel from Coal Gallons (SEQ 3440) is positive, then Liquid Fuel from Coal Use Type (SEQ 3420) must be significant.
1485 o	Form 4136 - When Nontaxable Liquid Fuel (SEQ 3500) is positive, then Nontaxable Liquid Fuel Use Type (SEQ 3480) must be significant.
1486 o	Form 4136 - When Liquefied Natural Gas Gallons (SEQ 3560) is positive, then Liquefied Natural Gas Use Type (SEQ 3540) must be significant.
1487-1488	RESERVED
1489 o	Form 4136 - When Diesel-Water Fuel Emulsion Nontaxable Gallons (SEQ 4140) is positive, then Diesel-Water Fuel Emulsion Nontaxable Use Type (SEQ 4120) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1490 o	Form 4136 - When either Use of Undyed Diesel by State or Local Gov Credit Amount (SEQ 0625) or Use Undyed Diesel Intercity Buses Credit Amount (SEQ 0640) is positive, Undyed Diesel Fuel Registration No. (SEQ 0608) must be significant.
1491 o	Form 4136 - When either Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) or Undyed Kerosene Use in Certain Buses Credit Amount (SEQ 0695) is positive, Undyed Kerosene Registration No. (SEQ 0645) must be significant.
1492 o	Form 4136 - When either Use in Commercial Aviation Cr. Amount Type 1 (SEQ 0725), Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750), Nonexempt Use Cr. Amount (SEQ 0757), Other Nontaxable Use Cr. Amount 1 (SEQ 0764) or Other Nontaxable Use Amount 2 (SEQ 0775) is positive, Sales by Vendors of Kerosene for use of Aviation Registration No. (SEQ 0705) must be significant.
1493 o	Form 4136 - When Nontaxable Aviation Kerosene Amt Type 1 (SEQ 0580) is greater than zero, then Nontaxable Aviation Kerosene Gal Type 1 (SEQ 0575) must be significant.
1494 o	Form 4136 - When Nontaxable Aviation Kerosene Amt Type 2 (SEQ 0595) is greater than zero, then Nontaxable Aviation Kerosene Gal Type 2 (SEQ 0590) must be significant.
1495 o	Form 4136 - When either Alcohol Mixtures Ethanol Amount (SEQ 0970) or Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is positive, Alcohol Fuel Mixture Registration No. (SEQ 0950) must be significant.
1496 o	Form 4136 - When either Biodiesel Mix Cr. Amount (SEQ 3030), Agri-Biodiesel Mix Cr. Amount (SEQ 3050) or Renewable Diesel Mix Cr. Amount (SEQ 3070) is positive, Biodiesel Mixture Registration No. (SEQ 3010) must be significant.
1497 o	Form 4136 - When either LPG Cr. Amount (SEQ 3640), P Series Fuel Cr. Amount (SEQ 3680), Compressed Natural Gas Cr. Amount (SEQ 3720), Liquefied Hydrogen Cr. Amount (SEQ 3760), Liquid Fuel from Coal Cr. Amount (SEQ 3800), Liquid Fuel Cr. Amount (SEQ 3840) or Liquefied Natural Gas Cr. Amounts (SEQ 3880) is positive, Alternative Fuel Cr. Registration No. (SEQ 3600) must be significant.
1498 o	Form 4136 - When either Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940), Kerosene Fuel Sold for State or Local Government Cr. Amount (SEQ 3980) or Kerosene Use in Aviation for State or Local Government Cr. Amount (SEQ 4020) is positive, Registration Credit Card Issuers Registration No. (SEQ 3900) must be significant.
1499 o	Form 4136 - When Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260) is positive, Diesel-Water Fuel Emulsion Blending Cr. Amount Registration No. (SEQ 4220) must be significant.

1500-9999 RESERVED

ATTACHMENT 2

ACCEPTABLE ABBREVIATIONS

Word	Abbreviation	Word	Abbreviation
Air Force Base	AFB	Northeast, N.E.	NE
And	&	Northwest, N.W.	NW
Apartment	APT	One-fourth, or	
Avenue	AVE	One-quarter	1/4 *
Boulevard	BLVD	One-half	1/2 *
Building	BLDG	Parkway	PKY
Care Of, or		Place	PL
In Care Of	%	Post Office Box, or	
Circle	CIR	P.O. Box	PO BOX
Court	CT	Road	RD
Drive	DR	Route, Rte.	RT
East	E	R.D., Rural Delivery,	
Fort	FT	RFD, R.F.D., R.R., or	
General Delivery	GEN DEL	Rural Route	RR
Heights	HTS	South	S
Highway	HWY	Southeast, S.E.	SE
Island	IS	Southwest, S.W.	SW
Junction	JCT	Square	SQ
Lane	LN	Street	ST
Lodge	LDG	Terrace	TER
North	N	West	W

* (For all fractions, enter a space before and after the number, e.g., 1012 1/2 ST)

For a complete listing of acceptable address abbreviations, see Document 7475, Catalogue #11046E, State Abbreviations, Major City Codes and Address Abbreviations.

ATTACHMENT 3

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	Zip Code
Alabama	AL	350nn-352nn 354nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850,852nn-853nn 855nn-857nn 859nn-860nn 863nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-928nn 930nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 398nn, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn,885nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041, 201nn, 20301, 20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-834nn

ATTACHMENT 3 (continued)

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

U.S. Possession	Abbr.	Zip Code
American Samoa	AS	96799
Guam	GU	9691n, 9692n or 9693n
Commonwealth of the Northern Mariana Islands	MP	9695n
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

ATTACHMENT 4

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

City	State	Zip Code
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

ATTACHMENT 5

COMMUNITY PROPERTY STATE ABBREVIATIONS

Community Property States	Community Property State Abbreviations
Arizona	AZ
California	CA
Idaho	ID
Louisiana	LA
New Mexico	NM
Nevada	NV
Texas	TX
Washington	WA
Wisconsin	WI

ATTACHMENT 6

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

1. Non-Paid Preparer Field for IRS-Sponsored Programs

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, and Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include Self-Help and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1338 (Non-Paid Preparer) of the tax form record:

"IRS-PREPARED"
"IRS-REVIEWED"

In all other cases, enter blanks for fixed format or omit the field for variable format.

For the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs, the literal values "VITA" and "TCE" will no longer be input to denote that a tax return was prepared through one of these programs. The record layout has been changed to remove the "VITA" and "TCE" values.

The tax returns prepared in the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs will be identified by a site identification number. The composition of the site identification number is in the Preparer's Tax Identification Number (PTIN) format. The site identification number will be entered in the PTIN field for electronically filed tax returns.

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

2. Self-Prepared Returns

If the taxpayer prepared the return or if the return was prepared by another person who was not paid to prepare the return, such as a friend or a relative, the Non-Paid Preparer field should be left blank.

3. Paid Preparer

If the return was prepared by a paid preparer, then fields 1340 through 1420 of the tax form record must be completed, with the following exceptions:

a. Self-Employed

If the paid preparer is self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should equal "X", and either SEQ 1360 (Preparer SSN/Preparer TIN/Preparer EIN) or SEQ 1380 (Preparer Firm EIN) should be present.

b. Employee of Preparer Firm

If the paid preparer is not self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should be blank and SEQ 1360 (Preparer SSN/Preparer TIN/Preparer EIN) or SEQ 1380 (Preparer Firm EIN) should be present.

4. Electronic Return Originators (ERO's)

a. Collectors Who Do Not Change Data

Some Electronic Return Originators who are not the paid preparer are erroneously entering their identifying information in the Paid Preparer fields of the tax form. The fact that a taxpayer is paying a fee to have the return filed electronically does not mean that the ERO is the paid preparer of the return.

b. Collectors Who Change Data

However, if the ERO changes the taxpayer's entries or computation on the return in a substantive manner (see Publication 1345), then the ERO is considered the paid preparer of the return and must enter his/her identifying information in the Paid Preparer fields of the tax form. This also applies when the return was originally prepared by a paid preparer and the ERO makes substantive changes to the original return information.

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

5. Form 8453, U.*S. Individual Income Tax Transmittal for an IRS e-file Return*

Electronic Return Originators (EROs) can e-file individual income tax returns only if the returns are signed electronically using either the Self-Select or the Practitioner PIN method. EROs will use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to transmit supporting documents that are required to be submitted to the IRS.

Form 8453 should only be filed if you are attaching one or more of the following forms or supporting documents:

- Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes (or equivalent contemporaneous written acknowledgment)
- Form 2848, Power of Attorney and Declaration of Representative (or POA that states that the agent is granted authority to sign the return)
- Form 3115, Application for Change in Accounting Method
- Form 3468, Investment Credit – Attach a copy of the first page of NPS Form 10-168a, Historic Preservation Certification Application (Part 2 – Description of Rehabilitation), with an indication that it was received by the Department of the Interior or the State Historic Preservation Officer, together with proof that the building is a certified historic structure (or that such status has been requested)
- Form 4136, Credit for Federal Tax Paid on Fuels – Attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 5713, International Boycott Report
- Form 8283, Noncash Charitable Contributions, Section A, (if any statement or qualified appraisal is required) or Section B, Donated Property, and any related attachments (including any qualified appraisal or partnership Form 8283)
- Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents (or certain pages from a post-1984 decree or agreement, see instructions)
- Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities
- Form 8864, Biodiesel and Renewable Diesel Fuels Credit – Attach the Certificate for Biodiesel and, if applicable, Statement of Biodiesel Reseller or a certificate from the provider identifying the product as renewable diesel and, if applicable, a statement from the reseller
- Form 8885, Health Coverage Tax Credit, and all required attachments
- Schedule D-1, Continuation Sheet for Schedule D (Form 1040) (or a statement with the same information, if you elect not to include your transactions on the electronic short-term capital gain (loss) or long-term capital gain (loss) records
- Worksheets 1 through 4 from Pub. 517, Social Security and Other Information For Members of the Clergy and Religious Workers (or other statement showing the required information and computations)

NOTE: Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record.

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

5. Form 8453, U.*S. Individual Income Tax Transmittal for an IRS e-file Return (continued)*

Do NOT attach Forms W-2, W-2G, W-2GU and 1099-R to the Form 8453 that is mailed to the IRS. Authorized IRS *e-file* Providers are required to retain copies of Forms W-2, W-2G, W-2GU and 1099-R with their records. Form 8822, *Change of Address*, Form 8379, *Injured Spouse Claim and Allocation*, or Form 9465, *Installment Agreement Request, sh*ould not be attached to Form 8453.

An Authorized IRS e-file Provider must mail required Form(s) 8453 to the Austin Submission Processing Center within three business days after receiving acknowledgment that the return was accepted by IRS. Send Form(s) 8453 to the mailing address below:

INTERNAL REVENUE SERVICE
ATTN: SHIPPING AND RECEIVING, 0254
RECEIPT AND CONTROL BRANCH
AUSTIN, TX 73344-0254

ATTACHMENT 7

EIN PREFIXES

The first two digits of a valid Employer Identification Number (EIN) must equal one of the EIN prefixes listed below:

EINs Prefixes

01, 02, 03, 04, 05, 06;

10, 12, 11;

13, 14, 15, 16;

20, 21, 22, 23, 24, 25, 26, 27;

30, 31, 32;

33, 34, 35, 36, 37, 38, 39;

40, 41, 42, 43, 44, 45, 46, 47, 48;

50, 51, 52, 53, 54, 55, 56, 57, 58, 59;

60, 61, 62, 63, 64, 65, 66, 67, 68, 69;

70, 71, 72, 73, 74, 75, 76, 77;

80, 81, 82, 83, 84, 85, 86, 87, 88;

90, 91, 92, 93, 94, 95, 96, 97, 98, 99.

ATTACHMENT 8

VALID TWO-DIGIT ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN) PREFIX CODES
LISTED BY SUBMISSION PROCESSING CENTERS
JANUARY 2008 – OCTOBER 2008 RETURN TRANSMISSIONS

Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555EZ, Forms 8833, Forms 8854 or Forms 8891 must be batched to Austin.

Fed/State and State-only returns must be batched by state return.

Federal returns must be batched by the first two digits of ERO EFIN or by address of online Taxpayer.

ANDOVER SPC

SITE DESIGNATOR - C

01	Augusta	ME
02	Portsmouth	NH
03	Burlington	VT
04	Boston	MA
05	Providence	RI
06	Hartford	CT
11	Brooklyn	NY
12	Brooklyn	NY
13	Manhattan	NY
26	Manhattan	NY
13	APO/FPO – NY	AE
26	APO/FPO – NY	AE
14	Albany	NY
16	Buffalo	NY
20	Newark	NJ
22	Newark	NJ
23	Philadelphia	PA
24	Philadelphia	PA
25	Pittsburgh	PA
51	Wilmington	DE
52	Baltimore	MD
27	Baltimore	MD
54	Richmond	VA
78	District of Columbia	DC

AUSTIN SPC

SITE DESIGNATOR - E

42	Des Moines	IA
45	Fargo	ND
46	Aberdeen	SD
47	Omaha	NE
63	Birmingham	AL
64	Jackson	MS
66	U.S. Possessions	
71	Little Rock	AR
72	New Orleans	LA
73	Oklahoma City	OK
74	Austin	TX
70	Austin	TX
75	Dallas	TX
76	Houston	TX
79	Houston	TX
80	Dallas	TX
84	Denver	CO
85	Albuquerque	NM
98	International	

FRESNO SPC

SITE DESIGNATOR – H

30	Laguna Niguel	CA
33	Laguna Niguel	CA
68	Sacramento	CA
77	San Jose	CA
81	Helena	MT
82	Boise	ID
83	Cheyenne	WY
86	Phoenix	AZ
87	Salt Lake City	UT
88	Las Vegas	NV
91	Seattle	WA
92	Anchorage	AK
93	Portland	OR
94	San Francisco	CA
94	APO/FPO San Francisco	AP
95	Los Angeles	CA
96	Los Angeles	CA
99	Honolulu	HI

PHILADELPHIA SPC

SITE DESIGNATOR – G

50	Jacksonville	FL
56	Greensboro	NC
69	Greensboro	NC
57	Columbia	SC
58	Atlanta	GA
59	Jacksonville	FL
60	Ft. Lauderdale	FL
61	Louisville	KY
62	Nashville	TN
65	Ft. Lauderdale	FL
65	APO/FPO Miami	AA
67	Atlanta	GA

KANSAS CITY SPC

SITE DESIGNATOR – F

15	Chicago	IL
31	Cincinnati	OH
34	Cleveland	OH
35	Indianapolis	IN
36	Chicago	IL
37	Springfield	IL
38	Detroit	MI
39	Milwaukee	WI
40	Detroit	MI
41	St. Paul	MN
43	St. Louis	MO
48	Wichita	KS
55	Parkersburg	WV

EFIN Prefix Codes 10, 21, 32, 44 and 53 are designated for Online filing and are valid at all sites.
EFIN Prefix Codes 08, 17, 18, 29 and 49 are for Internal Use Only.

ATTACHMENT 9

SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3	-	4 5	-	6 7 8 9
Area	-	Group	-	Serial

Valid Ranges for Social Security Number (SSN):

001-01-0001 through 699-99-9999,

700-01-0001 through 733-99-9999,

750-01-0001 through 763-99-9999,

764-01-0001 through 899-99-9999.

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

Valid Range for Individual Taxpayer Identification Number (ITIN):

900-70-0000 through 999-88-9999

The valid range for the ITIN "Area" is 900 through 999.
The valid range for the ITIN "Group" is 70 through 88.
The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

Valid Range for Adoption Taxpayer Identification Number (ATIN):

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.
The valid ATIN "Group" is 93.
The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

ATTACHMENT 10

COUNTRY CODES FOR FORMS 2350, 2555/2555-EZ AND FOREIGN EMPLOYER COMPENSATION (FEC) RECORD

If the Country is not listed, use Country Code "XX" - Other Countries

Code	Name of Country
AF	Afghanistan
AL	Albania
AG	Algeria
AN	Andorra
AO	Angola
AV	Anguilla
AY	Antarctica (not valid for Form 2555)
AC	Antigua & Barbuda
AR	Argentina
AM	Armenia
AA	Aruba
AT	Ashmore & Cartier Islands
AS	Australia
AU	Austria
AJ	Azerbaijan
BF	Bahamas The
BA	Bahrain
FQ	Baker Island
BG	Bangladesh
BB	Barbados
BS	Bassas da India
BO	Belarus
BE	Belgium
BH	Belize
BN	Benin
BD	Bermuda
BT	Bhutan
BL	Bolivia
BK	Bosnia and Herzegovina
BC	Botswana
BV	Bouvet Island
BR	Brazil
IO	British Indian Ocean Territory
BX	Brunei
BU	Bulgaria
UV	Burkina Faso
BM	Burma
BY	Burundi
CB	Cambodia
CM	Cameroon
CA	Canada
CV	Cape Verde
CJ	Cayman Islands
CT	Central African Republic
CD	Chad
CI	Chile
CH	China
KT	Christmas Islands
IP	Clipperton Islands
CK	Cocos (Keeling Islands)
CO	Colombia
CN	Comoros
CF	Congo (Brazzaville)
CG	Congo (Kinshasa)
CW	Cooks Islands
CR	Coral Sea Islands
CS	Costa Rica
IV	Cote d'Ivoire
HR	Croatia
CU	Cuba
CY	Cyprus
EZ	Czech Republic
DA	Denmark
DJ	Djibouti
DO	Dominica
DR	Dominican Republic
TT	Dem Rep of Timor-Leste
EC	Ecuador
EG	Egypt
ES	El Salvador
EK	Equatorial Guinea
ER	Eritrea
EN	Estonia
ET	Ethiopia
EU	Europa Island
FK	Falkland Islands (Islas Malvinas)
FO	Faroe Islands
FJ	Fiji
FI	Finland
FR	France
FG	French Guiana
FP	French Polynesia
FS	French Southern & Antarctic Lands
GB	Gabon
GA	Gambia The
GZ	Gaza Strip
GG	Georgia
GM	Germany
GH	Ghana
GI	Gibraltar
GO	Glorioso Islands
GR	Greece

ATTACHMENT 10

COUNTRY CODES FOR FORMS 2350, 2555/2555-EZ AND FOREIGN EMPLOYER COMPENSATION (FEC) RECORD

If the Country is not listed, use Country Code "XX" - Other Countries

Code	Name of Country
GL	Greenland
GJ	Grenada
GP	Guadeloupe
GT	Guatemala
GK	Guernsey
GV	Guinea
PU	Guinea-Bissau
GY	Guyana
HA	Haiti
HM	Heard Island & McDonald Islands
BK	Herzegovina and Bosnia
VT	Holy City
HO	Honduras
HK	Hong Kong
HQ	Howland Island
HU	Hungary
IC	Iceland
IN	India
ID	Indonesia
IR	Iran
IZ	Iraq
EI	Ireland
IS	Israel
IT	Italy
JM	Jamaica
JN	Jan Mayen
JA	Japan
JE	Jersey
JQ	Johnston Atoll
JO	Jordan
JU	Juan de Nova Island
KZ	Kazakhstan
KE	Kenya
KQ	Kingman Reef
KR	Kiribati
KN	Korea, North
KS	Korea, South
KU	Kuwait
KG	Kyrgyzstan
LA	Laos
LG	Latvia
LE	Lebanon
LT	Lesotho
LI	Liberia
LY	Libya
LS	Lichtenstein
LH	Lithuania

Code	Name of Country
LU	Luxembourg
MC	Macau
MK	Macedonia, The Former Yugoslav Republic of
MA	Madagascar
MI	Malawi
MY	Malaysia
MV	Maldives
ML	Mali
MT	Malta
IM	Man, Isle of
RM	Marshall Islands
MB	Martinique
MR	Mauritania
MP	Mauritius
MF	Mayotte
MX	Mexico
FM	Micronesia, Federated States of
MQ	Midway Islands
MD	Moldova
MN	Monaco
MG	Mongolia
MJ	Montenegro
MH	Montserrat
MO	Morocco
MZ	Mozambique
WA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands
NT	Netherlands Antilles
NC	New Caledonia
NZ	New Zealand
NU	Nicaragua
NG	Niger
NI	Nigeria
NE	Niue
NF	Norfolk Island
XN	Northern Ireland
NO	Norway
MU	Oman
PK	Pakistan
PS	Palau
LQ	Palmyra Atoll
PM	Panama
PP	Papua New Guinea
PF	Paracel Islands

ATTACHMENT 10

COUNTRY CODES FOR FORMS 2350, 2555/2555-EZ AND FOREIGN EMPLOYER COMPENSATION (FEC) RECORD

If the Country is not listed, use Country Code "XX" - Other Countries

Code	Name of Country
PA	Paraguay
PE	Peru
RP	Philippines
PC	Pitcairn Islands
PL	Poland
PO	Portugal
QA	Qatar
RE	Reunion
RO	Romania
RS	Russia
RW	Rwanda
SH	Saint Helena
SC	Saint Kitts & Nevis
ST	Saint Lucia
SB	Saint Pierre & Miquelon
VC	Saint Vincent & The Grenadines
WS	Samoa
SM	San Marino
TP	Sao Tome and Principe
SA	Saudi Arabia
SG	Senegal
YI	Serbia
SE	Seychelles
SL	Sierra Leone
SN	Singapore
LO	Slovakia
SI	Slovenia
BP	Solomon Islands
SO	Somalia
SF	South Africa
SX	South Georgia & The South Sandwich Islands
SP	Spain
PG	Spratly Islands
CE	Sri Lanka
SU	Sudan
NS	Suriname
SV	Svalbard
WZ	Swaziland

Code	Name of Country
SW	Sweden
SZ	Switzerland
SY	Syria
TW	Taiwan
TI	Tajikistan
TZ	Tanzania
TH	Thailand
TO	Togo
TL	Tokelau
TN	Tonga
TD	Trinidad & Tobago
TE	Tromelin Island
TS	Tunisia
TU	Turkey
TX	Turkmenistan
TK	Turks and Caicos Islands
TV	Tuvalu
UG	Uganda
UP	Ukraine
AE	United Arab Emirates
UK	United Kingdom
UY	Uruguay
UZ	Uzbekistan
NH	Vanuatu
VE	Venezuela
VM	Vietnam
VI	Virgin Islands, British
WQ	Wake Island
WF	Wallis & Futuna
WE	West Bank (Palestine)
WI	Western Sahara
VC	Windward Island
YM	Yemen
ZA	Zambia
ZI	Zimbabwe
XX	All other countries

Note: For electronic filing only, enter alphabetic value "US" (not shown in the Country Code Table) for the Country Code, Field No. 0130, of the Foreign Employer Compensation Record (FEC Record) when services for foreign employer were performed in the U.S.

ATTACHMENT 11

MAXIMUM NUMBER OF FORMS AND SCHEDULES

Form or Schedule	Maximum Number
Form 1040	1
Form 1040A	1
Form 1040EZ	1
Form 1040-SS (PR)	1
Schedule A	1
Schedule B	1
Schedule 1	1
Schedule C	8
Schedule C-EZ	1 per taxpayer*
Schedule D	1
Schedule E	15 **
Schedule EIC	1
Schedule F	5
Schedule H	1 per taxpayer*
Schedule J	1
Schedule R	1
Schedule 3	1
Schedule SE	1 per taxpayer*
Form T	10
Form W-2	50
Form W-2G	30
Form W-2GU	10
499R-2/W-2PR	10
FEC Record	10
Form 970	2
Form 982	1
Form 1099-R	20
Form 1116	20
Form 1310	2
Form 2106	2 per taxpayer****
Form 2106-EZ	1 per taxpayer*
Form 2120	4
Form 2210	1
Form 2210F	1
Form 2441	1
Schedule 2	1
Form 2439	4
Form 2555	1 per taxpayer*
Form 2555EZ	1 per taxpayer*
Form 3468	1
Form 3800	1

Form or Schedule	Maximum Number
Form 3903	2
Form 4136	1
Form 4137	1 per taxpayer*
Form 4255	1
Form 4562	30
Form 4563	2
Form 4684	5
Form 4797	1
Form 4835	4
Form 4952	1
Form 4970	1
Form 4972	1 per taxpayer*
Form 5074	1
Form 5329	1 per taxpayer*
Form 5405	1
Form 5471	1
Schedule J (Form 5471)	1
Schedule M (Form 5471)	5
Schedule O (Form 5471)	5
Form 5695	4
Form 5713	1
Schedule A (Form 5713)	5
Schedule B (Form 5713)	5
Schedule C (Form 5713)	1
Form 5884	1
Form 6198	10
Form 6251	1
Form 6252	10
Form 6478	1
Form 6765	1
Form 6781	1
Form 8082	4
Form 8275	2
Form 8275-R	2

ATTACHMENT 11

MAXIMUM NUMBER OF FORMS AND SCHEDULES

Form or Schedule	Maximum Number
Form 8283	4
Form 8379	1
Form 8396	1
Form 8582	1
Form 8582-CR	1
Form 8586	1
Form 8594	1
Form 8606	1 per taxpayer*
Form 8609-A	10
Form 8611	5
Form 8615	1
Form 8621	5
Form 8689	1
Form 8697	4
Form 8801	1
Form 8812	1
Form 8814	10
Form 8815	1
Form 8820	1
Form 8824	5
Form 8826	1
Form 8828	1
Form 8829	32 ***
Form 8833	10
Form 8834	1
Form 8835	1
Form 8839	3
Form 8844	1
Form 8845	1
Form 8846	1
Form 8847	1
Form 8853	1
Form 8859	1
Form 8861	1
Form 8862	1
Form 8863	1
Form 8864	1
Form 8865	5

Form or Schedule	Maximum Number
Schedule K-1 (Form 8865)	10
Schedule O (Form 8865)	5
Schedule P (Form 8865)	5
Form 8866	5
Form 8873	10
Form 8874	1
Form 8880	1
Form 8881	1
Form 8882	1
Form 8885	2
Form 8886	10
Form 8888	1
Form 8889	2
Form 8891	10
Form 8896	1
Form 8900	1
Form 8901	1
Form 8903	1
Form 8906	1
Form 8907	1
Form 8908	1
Form 8909	1
Form 8910	1
Form 8911	1
Form 8912	1
Form 8914	1
Form 8915	1 per taxpayer*
Form 8917	1
Form 8919	2
Form 8930	1
Form 9465	1
Form Payment	5
ST 0001	1
ST 0002	25

*Maximum of two per return on a Joint Return (one for each taxpayer)
**Maximum of 45 (3 Rental Properties on each Schedule E)
***Up to four Forms 8829 for each Schedule C
****Maximum of four per return on a Joint Return (two for each taxpayer)