

April 12, 2010

Nature of Changes

TY 2009 Publication 1346 - File Specification Change #7

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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The changes identified below are effective immediately. The changes identified below will be merged with the TY2009 Publication 1346 posted on [www.irs.gov](http://www.irs.gov) April 16, 2010.

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Part 1, Attachment 1

- ERC 0107 ○ 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.
  - Exception: This check is not performed when SST Wages/RRT Comp (SEQ 0088) **is equal to or greater than \$106,800.**
  
- ERC 1274 ○ Form 8910 - Date vehicle was Placed in Service (SEQ 0050, 0140 and 0230) must be later than **12/31/2008** and before 01/01/2010.