Internal Revenue Service

PART 1

ATTACHMENTS 1-11

Electronic Return File Specifications for Individual Income Tax Returns

TAX YEAR 2012

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0001 o Page 1 of Form 1040, 1040A, or 1040EZ must be present. |

o The Summary Record must be present.

0002 o Form 1040 - When More than Four Dependents Box (SEQ 0209), equals "X", Dependent First Name 1 (SEQ 0170) must equal "STMbnn".

0003 o Tax Return Record Identification – The Tax Period of Form 1040/1040A/1040EZ Page 1, must equal "**201212**" and Tax Period of Form 1040/1040A (SEQ 0765), must also equal "**201212**". |

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, ones, twos, threes, fours, fives, sixes, sevens, or eights. 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 -|

o -|

o See Section 7.01 for Name Control format.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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 - 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 2 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 2 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.

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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0013 o RESERVED

0014 o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part 2 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 **RESERVED** -|
-|
-|
-|

0018 o **RESERVED** -|
-|

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.

o 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".

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 ("&").

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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/DPO/FPO Address), then City (SEQ 0083) must equal "APO", “DPO” 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 **Schedule A – General Sales Taxes Box (SEQ 0095) must equal blank.** |

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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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".

o 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 **and Form 8283**. -|
- 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 D, Form 2441, **and** Form 4562. -|
- Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4 cannot be present without Page 1. -|
- State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001. -|

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, Form 1040EZ. -|

For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. -|

For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2. -|

-|

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 2 Record Layouts.

o Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters. 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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0036 o **RESERVED** -|
-|
-|
-|
-|
-|

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 B, Schedule EIC, Form W-2, Form 1099-R, Form 2210, Form 2441, Form 8863, Form 8867, -|
Form 8880, Form 8888, **Schedule** 8812, Authentication Record, Preparer |
Note Record, Election Explanation Record, Regulatory Explanation |
Record and Form Payment.

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, **1948**, taxpayer is considered to be age 65 at the end of **2012**. 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, Form 8867, Form 8888, 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) DESCRIPTIONS

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. **It must equal all numeric characters and cannot equal all zeros, ones, twos, threes, fours, fives, sixes, sevens, or eights.** It 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 2 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).

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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0050 o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part 2 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 2 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 2 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.

0054-0059 **RESERVED** -|

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 **"3"**. |

0065 o Form 1040/1040A - When Exempt Spouse (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", “3”, or “4”.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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 2 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, hyphen and spaces. A space or hyphen 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, ones, twos, threes, fours, fives, sixes, sevens or eights.** Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

0069 o Form 1040/1040A - 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 (&).

o An ampersand (&) must be followed by a minimum of blank then alpha.

0070 o **RESERVED**

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, ones, twos, threes, fours, fives, sixes, sevens or eights.** 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 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441 or in the related Statement Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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 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.

o Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; and Form 1099-R.

o Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2.

0076 o Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than $1,500, or if Taxable Interest (SEQ 0290) of Schedule B is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B.

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 is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B.

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.

0079 o **Form 1040 - If Total Supplemental Income (Loss) (SEQ 2010) from Schedule E is significant, then Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.** |

o **If Total Supplemental Income (Loss) (SEQ 2010) from Schedule E is not significant, then Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) from Schedule E.** |

0080 o Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal **zero or blank.** |

0081 o Form 1040 - F4684 Literal (SEQ 0460) **must be blank.** Other Gain/Loss (SEQ 0470) of Form 1040 must equal **zero or blank.** |

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.

0084 o Form 1040A – Credit for Elderly or Disabled (SEQ 0930) must equal **zero or blank**. |

ERROR REJECT CODE (ERC) DESCRIPTIONS

0085 o **RESERVED** -|
-|
-|
-|
-|

0086 o Form 1040 - Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and **the** Exempt SE Tax Indicator (SEQ 1035) of Form 1040 **must be** blank. |
-|

0087 o Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal **zero or blank**. |
|

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).

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 **all zeros, ones, twos, threes, fours, fives, sixes, sevens or eights.** Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers. |
|

0090-0092 RESERVED

0093 o Form 2441 - EIN/SSN Type (SEQ 0045) must equal "S" or "E".

o Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" or “LAFCP” then EIN/SSN Type (SEQ 0045) may equal blank.

0094 o **RESERVED** -|
-|
-|

0095 o Form 2441 - 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.

o Exception: When either the Primary DOD (SEQ 0020) or the Secondary DOD (SEQ 0040) of Form 1040/1040A is significant on a return with Filing Status (SEQ 0130) of “2”, then Primary Earned Income (SEQ 0260) or Spouse’s Earned Income (SEQ 0270) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0096 o Form 1040/1040A - If Total Tax Before Credits and Other Taxes (SEQ 0920) of Form 1040 or Tax (SEQ 0860) of Form 1040A is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441 must be zero.

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.
0450) is significant, Schedule D must be present.
o

0098 o Schedule C – Gross Receipts Less Returns Allowances (SEQ 0220) must equal **Gross Receipts/Sales** (SEQ **0195**) 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.

0100-0102 **RESERVED**

0103 o Form 1040/1040A/1040EZ – Total Federal Income Tax Withheld (SEQ 1160) must equal the sum of Form 1099**R** and AK Div W/H Amount (SEQ 1157), W/H from Sch K-1 Amount (SEQ 1159) and Withholding (SEQ 0130) on Forms W-2.

o Exception: Do not reject when withholdings on the tax form exceed withholdings statements by $5.00 or less.

0104 o **RESERVED**

o

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).

o Exception: Bypass this check if Form 8888 is present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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: Tot All Amounts Total Payments Rental (SEQ 1111); Tot All Amounts Total Payments Royalty (SEQ 1112); Tot All Amounts Mortgage Interest (SEQ 1113); Tot All Amounts Deprec Expense (SEQ 1114); Tot All Amounts Total Expenses (SEQ 1115); Total Income (SEQ 1118); 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) is equal to or greater than $**110,100**.

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).

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 **RESERVED**

0111 o Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".

0112 o

o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", then 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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0115 o **RESERVED** -|
-|
-|
-|
-|

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 0195)**, Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), or Net Profit (Loss) (SEQ 0710). |

0118 o **RESERVED** -|
-|
-|
-|
-|
-|
o -|
-|
-|
-|

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 Form 1040 – When F8936 Literal (SEQ 1147) **must be blank and** F8936 Amount (SEQ 1148) must be **zero or blank**. |
|

0121 o Form 1040/1040A - Pensions Annuities Received Including Foreign (SEQ 0485) cannot equal Taxable Pensions Amount Including Foreign (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) DESCRIPTIONS

0123 o Form W-2 - The following fields must be significant: Employee's SSN (SEQ 0035), 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 **RESERVED** -|
-|
-|

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), SSN (SEQ 0060) and Recipients Name (SEQ 0070).

0126 o Tax Form – If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1385, 1390, 1400, 1410 or 1420) is significant, then either PTIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.

o If PTIN (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).

0130 o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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 “SON”, "DAUGHTER", “STEPCHILD”, FOSTER CHILD”, "GRANDCHILD", “BROTHER”, “SISTER”, “HALF BROTHER”, “HALF SISTER”, “NIECE”, “NEPHEW”, “STEPBROTHER” or “STEPSISTER”.

0132 o Form 1040 – When Capital Distribution Box equals “X”, Capital Gain/Loss (SEQ 0450) must contain a positive amount.

0133-0135 **RESERVED** -|

0136 o Form 1040 - If Form 2210 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. |

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 - 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.

o Exceptional processing for ITIN Returns Only:
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 **zero or blank.** |

0141-0144 **RESERVED** -|

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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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 0170).

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 -|

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 - F4255 Literal (SEQ 1121) **must be blank** and F4255 Amount (SEQ 1122) must equal **zero or blank**. |

o -|

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 **zero.** |

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.

0158 o **RESERVED** -|
-|
-|
o -|
-|

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 **$9,750** when Secondary SSN (SEQ 0030) is not significant, and must equal **$19,500** when Secondary SSN (SEQ 0030) is significant. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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 **$11,900** 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 **$5,950** when the Secondary SSN (SEQ 0030) is NOT significant. |

0161 o Schedule SE – The following field must be positive: TP Received SS Retirement / Disability Benefits (SEQ 0035).

0162 o Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed **$475** and Adjusted Gross Income (SEQ 0750) must be less than **$13,980** if Single, and cannot exceed **$19,190** 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 **RESERVED** -| -| -| -| -| -|

0164 o Form 1040/1040A – If Retirement Savings Contribution Credit (SEQ 0950) is significant, then all of the following apply:

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".

o Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are **$57,500** for "Married Filing Jointly", **$43,125** for "Head of Household", and **$28,750** for "Single", “Married Filing Separately”, and “Qualifying Widow(er)”. | |

0165 o Form 8880 – If Credit for Qualified Retirement Savings (SEQ 200) is significant, then it must equal Retirement Savings Contribution Credit (SEQ 0950) of Tax Form.

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.

0167-0168 **RESERVED** -|

0169 o Form 1040 – The following field must be positive : Self-Employed Health Insurance Ded (SEQ 0670).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0170 o Schedule A - Casualty/Theft Loss (SEQ 0390) must equal **zero or blank.** |

0171-0173 **RESERVED** -|

0174 o **Schedule A – Mortgage Insurance Premiums (SEQ 0205) must equal zero or blank.** |

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.

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 **$3,200** 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 – Specify Other Credit Block (SEQ 1006) **must be blank.** |

0179 o Summary Record – Number of Worksheet Records (SEQ 0145) must equal **zero**. |

0180-0182 RESERVED -|

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 - Net Farm Rental Income/Loss (SEQ 1991) **must be zero or blank on all** occurrence**s** of Schedule E. |

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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0189 o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: Bus Expenses Reservists & Others (SEQ 0624), Health Savings Account Deduction (SEQ 0635), Current Year Moving Expenses (SEQ 0637), Self-Employed Deduction Schedule SE (SEQ 0640), Self-Employed SEP/SIMPLE/Qualified Plans (SEQ 0650), Self-Employed Health Insurance Ded (SEQ 0670), Early Withdrawal Penalty (SEQ 0680), Total Alimony Paid (SEQ 0697), IRA Deduction (SEQ 0700), Student Loan Interest Deduction (SEQ 0702), Domestic Production Activities Ded (SEQ 0710), Other Adjustment Amount (SEQ 0721), Archer MSA Ded. Amount (SEQ 0723) or Total Other Adjustments (SEQ 0735).

0190 o RESERVED

0191 o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Education Credits (SEQ 0935), Child Tax Credit (SEQ 0955).

o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Education Credits (SEQ 0935), and Child Tax Credit (SEQ 0955).

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, Deduct for Employer-equivalent portion of SE 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 Deduct for Employer-equivalent portion of SE Tax (SEQ 0165) from Schedule(s) SE. If Deduct for Employer-equivalent portion of SE 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 – **Unreported** Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must **equal zero or blank**.

o

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0197 o Schedule A – When Total Other Expenses (SEQ 0495) is greater than zero, Other Expense Type (SEQ 0475) and Other Expense Amount (SEQ 0485) must be significant.

0198 o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198), **and** Other Payments (SEQ 1213).

o Form 1040A – Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (**Schedule** 8812) (SEQ 1187), American Opportunity Credit (SEQ 1189), and Excess SS Tax (SEQ 1241).

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 **$475**, 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, 0147); Qualifying Child First Name (SEQ 0010, 0080, 0150); Qualifying Child Last Name (SEQ 0011, 0081, 0151); Year of Birth (SEQ 0020, 0090, 0160); Qualifying SSN (SEQ 0015, 0085, 0155); Relationship (SEQ 0060, 0130, 0200); and Number of Months (SEQ 0070, 0140, 0210).

o Qualifying Child Name Control (SEQ 0007, 0077, 0147) must be in the correct format. See Section 7.01 for Name Control format.

o EXCEPTION: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals “KC”, then Number of Months (SEQ 0070, 0140, 0210) must equal blank.

0202 o Schedule EIC – Year of Birth (SEQ 0020, 0090, 0160) cannot be greater than current tax year.

0203 o Schedule EIC - Relationship (SEQ 0060, 0130, 0200) must equal one of the following: "SON", "DAUGHTER", “STEPCHILD”, "FOSTER CHILD", “GRANDCHILD”, “NIECE”, “NEPHEW”, “BROTHER”, “SISTER”, “HALF BROTHER”, “HALF SISTER”, “STEPBROTHER”, or “STEPSISTER”.

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, **1988**, the taxpayer is considered to be age 25 at the end of **2012.**

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, **1988**, the taxpayer is considered to be age 25 at the end of **2012**.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0205 o Schedule EIC - When Qualifying SSN (SEQ 0015, 0085, 0155) 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, 0160) is less than "**1994**" (age 19 and older) and greater than "**1988**", then the corresponding Student "Yes" Box (SEQ 0030, 0100, 0170) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".

0207 o Schedule EIC - If Relationship (SEQ 0060, 0130, 0200) equals "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "NIECE", "NEPHEW", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "STEPBROTHER", or "STEPSISTER", and Year of Birth (SEQ 0020, 0090, 0160) does not equal "**2012**", then Number of Months (SEQ 0070, 0140, 0210) must be equal to or greater than "07".

o Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.

0208-0215 RESERVED

0216 o Schedule EIC - Qualifying SSN – 1, - 2 and - 3 (SEQ 0015, 0085, 0155) cannot equal each other. Qualifying SSN - 1, - 2 and - 3 (SEQ 0015, 0085, 0155) 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, 0160) is less than "**1989**", the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".

0218 o Schedule EIC – When Year of Birth (SEQ 0020, 0090, 0160) equals "**2012**", the corresponding Number of Months (SEQ 0070, 0140, 0210) must equal "12".

o Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.

0219-0221 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0222 o Schedule EIC - If Qualifying SSN – 1 (SEQ 0015) is significant and Qualifying SSN – 2 (SEQ 0085) and Qualifying SSN – 3 (SEQ 0155) are not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $**3,169** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $**36,920** if Single, Head of Household or Qualifying Widow(er) and less than $**42,130** if Married Filing Jointly.

o If Qualifying SSN – 1 (SEQ 0015) and Qualifying SSN – 2 (SEQ 0085) are significant, and Qualifying SSN – 3 (SEQ 0155) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $**5,236** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $**41,952** if Single, Head of Household or Qualifying Widow(er) and less than $**47,162** if Married Filing Jointly.

o If Qualifying SSN – 1 (SEQ 0015), Qualifying SSN – 2 (SEQ 0085) and Qualifying SSN – 3 (SEQ 0155) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $**5,891** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $**45,060** if Single, Head of Household or Qualifying Widow(er) and less than $**50,270** if Married Filing Jointly.

0223-0232 RESERVED

0233 o Tax Form – When Direct Deposit – No (SEQ 1263) equals “X”, Direct Deposit Information (SEQs 1272, 1274, 1276, and 1278) and (SEQ 0020, 0030, 0040 and 0060) of Form 8888 cannot be significant.

o When Direct Deposit – Yes (SEQ 1262) equals “X”, Routing Transit Number (SEQ 1272) of Tax Form or (SEQ 0020) of Form 8888 must be significant.

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”.

0235-0236 RESERVED

ERROR REJECT CODE (ERC) DESCRIPTIONS

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 **RESERVED** -|
-|

0239 o Form 2441 – If Street Address 1 (SEQ +0020) or Street Address 2 (SEQ 0070) equals "SEEbW-2", then SSN/EIN 1 (SEQ *+0040), SSN/EIN Type 1 (SEQ +0045), Amount Paid 1 (SEQ 0050), SSN/EIN 2 (SEQ 0090), SSN/EIN Type 2 (SEQ 0095) and Amount Paid 2 (SEQ 0100) must be blank.

Exception: When SEQ 0010 equals "STMbnn" and street address of statement data equals 'SEE W2" then omit the corresponding optional statement record for SEQ 0040, 0045 & 0050.

0240-0242 **RESERVED** -|

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 – Form 3800 Block (SEQ 1000) **must be blank**. |

0246 o Form 1040 – Household Employment Taxes from Sch. H Amount (SEQ 1105) **must equal zero or blank.** |

0247 o RESERVED

0248 o RESERVED

ERROR REJECT CODE (ERC) DESCRIPTIONS

0249 o **Form 1040/1040A - Total Boxes Checked (SEQ 0783) must equal the total number of checkboxes from Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776) and Spouse Blind Box (SEQ 0778).**

0250 o **Form 1040/1040A – When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 3, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $9,400.**

0251-0259 RESERVED

0260 o Form 1040 – Form 8814 Block (SEQ 0853) of Form 1040 must **be blank**.

0261-0262 RESERVED

0263 o Form 1040 – Type of Other Income (SEQ 0560) of Form 1040 **can not** equal "FORM 8814".

0264-0267 RESERVED

0268 o Form 1040 – Form 8814 Literal (SEQ 0454) of Form 1040 **must be blank and** Capital Gains/Loss (SEQ 045**5**) of Form 1040 must **be zero or blank**.

0269 o **Form 1040/1040A – Educator Expenses (SEQ 0623) must equal zero or blank.**

0270 o Form 1040 – Form 4972 Block (SEQ 0880) **must be blank**.

0271-0272 **RESERVED**

0273 o **Form 1040/1040A – When Filing Status (SEQ 0130) equals "3" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 4, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal $10,550.**

0274 o **Form 1040 – Form 8885 cannot be present, Form 8885 Block (SEQ 1208) must be blank and Other Tax Literal (SEQ 1110) cannot have a value of "HCTC".**

0275-0279 **RESERVED**

0280 o Schedule B – Excludable Savings Bond Interest (SEQ 0289) must be **zero or blank.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0281-0285 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 – F8828 Literal (SEQ 1123) **must be blank**. |
-|

o F8828 Amount (SEQ 1124) **must equal zero or blank**. |
-|

0288-0289 **RESERVED** -|

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 -|

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 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 **RESERVED** -|
-|
-|
-|
-|
-|

o -|
-|
-|
-|
-|

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.

o 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.

ERROR REJECT CODE (ERC) DESCRIPTIONS

0294 o **RESERVED** -|
-|
-|
-|
-|
-|
-|

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 Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552), Social Security Benefits (SEQ 0553), Amount of Other Income (SEQ 0570) and Gross Receipts**/Sales** of Schedule **C** (SEQ **0195**). |

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 Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552) and Social Security Benefits (SEQ 0553).

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) or Farm Income (SEQ 0520) is significant (not equal zeroes).

0296 o Form 2441 - 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 – SSN/EIN (SEQ 0040 or 0090) of Form 2441 cannot equal the Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040/1040A.

0298 o Form 2441 – When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN’s. **It must equal all numeric characters and cannot equal all zeros, ones, twos, threes, fours, fives, sixes, sevens or eights.** Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers. | |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0299 o Tax Form – RAL Indicator (SEQ 1465) must equal “0”, “1”, or “2”.

o RAL Indicator (SEQ 1465) is a required field.

0300 o Form 1040/1040A/1040EZ – When Forms 1099 and AK Dividend W/H Literal (SEQ 1155) is significant, then Forms 1099 and AK Dividend W/H Amount (SEQ 1157) must be significant.

o When Forms 1099 and AK Dividend W/H Amount (SEQ 1157) is significant, then Forms 1099 and AK Dividend W/H Literal (SEQ 1155) must be significant.

0301 o Schedule B - When Form TD F 90-22.1 Required Yes (SEQ 0597) is significant, then Foreign Country (SEQ *0600) must also be significant and vice versa.

0302 o **Form 1040/1040A – Tuition and Fees Deduction (SEQ 0705) must equal zero or blank.** |

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-**0352 RESERVED** -|

0353 o Form 1040 – Type of Other Income (SEQ 0560) **cannot equal “MedbMSA”.** |
-|
-|

o -|
-|
-|
-|

0354 o Form 1040 – F8853 Literal (Medicare Advantage) (SEQ 1145) of Form 1040 **must be blank and** the corresponding F8853 Amount (Medicare Advantage) (SEQ 1146) of Form 1040 must **equal zero or blank**. |
-|

0355 o **Form 1040/A/EZ - The Identity Protection PIN (SEQ 1330) must match the e-File database. Please double check your entry and resubmit your return with the correct number.** |

0356 o **Form 1040/A/EZ - The Primary taxpayer (SEQ 0010) did not enter a valid Identity Protection PIN (SEQ 1330). Please refer to Notice CP01A for further information and resubmit your return with the correct number, if applicable.** |

0357 o **Form 1040/A/EZ - The Primary SSN (SEQ 0010) has been locked per the taxpayer’s request.** |

0358-0359 RESERVED -|

ERROR REJECT CODE (ERC) DESCRIPTIONS

0360 o Form 1040 – Type of Other Income (SEQ 0560) **can not** equal "MSA".

o

0361 o Form 1040 – F8853 Literal (Archer MSA) (SEQ 1143) **must be blank.** F8853 Amount (Archer MSA) (SEQ 1144) must **equal zero or blank**.

o

0362 o Form 1040 – Archer MSA Ded. Literal (SEQ 0722) of Form 1040 **must be blank and the** Archer MSA Ded. Amount (SEQ 0723) must be **zero or blank.**

0363 o **RESERVED**

0364 o Form 1040 – Type of Other Income (SEQ 0560) **can not equal** "LTC".

o

0365 o **Form 1040/A/EZ - The Primary SSN (SEQ 0010) has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.**

0366 o **Form 1040/A/EZ - The Primary SSN (SEQ 0010) has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.**

0367 o **Form 1040/A/EZ - The Spouse SSN (SEQ 0030) has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.**

0368 o **Form 1040/A/EZ - The Spouse SSN (SEQ 0030) has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.**

0369 o **Form 1040/A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.**

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 "SON", "DAUGHTER", "STEPCHILD", "FOSTER CHILD", "GRANDCHILD", "BROTHER", "SISTER", "HALF BROTHER", "HALF SISTER", "NIECE", "NEPHEW", "STEPBROTHER" or "STEPSISTER" and the Dependent's age must be under 17.

0371 o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0372 o Form 1040/1040A – When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (SEQ 1187) 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 a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X" on Form 1040/1040A or "STMbnn".

0373 o Form 1040/1040A – When Additional Child Tax Credit (SEQ 1187) is significant, **Schedule** 8812 must be present. |

0374 o Form 1040/1040A – When **Schedule** 8812 is present, Additional Child Tax Credit (SEQ 1187) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ **0280**) from **Schedule** 8812. |

0375-0377 **RESERVED** -|

0378 o Form 8863 - If Ineligible for Refundable **Amer Opp** Credit box **(SEQ 0070)** equals "X", then Refundable American Opportunity Credit **(SEQ 0090)** can not be significant. |

0379 o Form 8863 – **If Current Year F1098-T Received Yes Checkbox (SEQ 0450) or Prior Yr Form 1098-T Received Yes Checkbox (SEQ 0470) is significant, then Federal ID of Institution 1 (SEQ 0490) must be significant.** |

o **If Current Year F1098-T Received Yes Box (SEQ 0600) or Prior Year F1098-T Received Yes Checkbox (SEQ 0620) is significant, then Federal ID of Institution 2 (SEQ 0640) must be significant.** |

0380 o Form 8863 – **Student's SSN (SEQ 0250) may be used only once to claim an education credit (American Opportunity or Lifetime Learning). If Amer Opp Credit Net Calc Expenses Amt(SEQ 0760) is significant, then Lifetime Qlfy Expenses Amount (0770) can not be significant for the same student and vice versa.** 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. |

0381 o Form 8863 – **If Student's First Name (SEQ 0220), is significant, then Student's Last Name (SEQ 0230), Student's Name Control (SEQ 0240), Student's SSN (SEQ 0250) and the Name of the first education institution fields - Name of Institution 1, (SEQ 0260), the domestic address fields (SEQ 0270, 0280, 0290, and 0300), or foreign address fields (SEQ 0400, 0410, 0420, 0430, and 0440) must be significant.** |

o **If Name of Institution 2 (SEQ 0500) is significant, then the domestic address fields (SEQ 0510, 0520, 0530, and 0540), or foreign address fields (SEQ 0550, 0560, 0570, 0580 and 0590) must be significant and Name of Institution 1 (SEQ 0260) must also be significant.** |

o -|
-|
-|
-|
-|

0382 o Form 1040/1040A – If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Nonrefundable Education Credits **(SEQ 0200)** on Form 8863 must equal Education Credits (SEQ 0935) on Form 1040/1040A. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0383 o Form 8863 – **Each Student's SSN (SEQ 0250) 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 American Opportunity Credit (SEQ 1189) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are $180,000 for "Married Filing Joint" and $90,000 for "Single", "Head of Household", and "Qualifying Widow(er)".

o When Filing Status (SEQ 0130) is "Married Filing Separate", Form 8863 cannot be present.

0385 o Form 8863 – The following limit applies:
American Opp Qlfy Expenses Amount (SEQ 0730) cannot exceed $4000 for each page 2.

0386 o Form 1040 – When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than **$155,000** for "Married Filing Jointly" or is more than $75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.

o Form 1040A – When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0628) is more than **$155,000** for "Married Filing Jointly" or is more than $75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (**SEQ 0628**) is not allowed.

0387 o Form 8863 – **Amer Opp Credit Net Calc Expenses Amt (SEQ 0760) on every page 2 can not exceed $2500. Tentative American Opportunity Credit (SEQ 0010) of Part I can not exceed the total of all page 2 Parts III, Amer Opp Credit Net Calc Expenses Amt (SEQ 0760).**

o **If the Adjusted American Opp Qlfy Expenses Amount line 27 (SEQ 0730) for Part III of any page 2 is zero, the Amer Opp Credit Net Calc Expenses Amt (0760) for that page must be zero.**

o **The Tent Lifetime Learning Credit Amt (SEQ 0130) cannot exceed $2000.**

0388 o Form 1040 – When Student Loan Interest Deduction (SEQ 0702) is significant; the filing status cannot equal "Married Filing Separately".

o **Form 1040A – When Student Loan Interest Deduction (SEQ 0628) is significant; the filing status cannot equal "Married Filing Separately".**

0389 o Form 1040 – Student Loan Interest Deduction (SEQ 0702) must not exceed $2,500.

o **Form 1040A – Student Loan Interest Deduction (SEQ 0628) must not exceed $2,500.**

0390-0393 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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.

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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0398 o Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 0080) must be one of the following: **20130415, 20130617, 20130916, or 20140115**.

o If the process date is prior to **January 15, 2013**, the Requested Payment Date (SEQ 0080) must be **20130415, 20130617, or 20130916**.

o If the processing date is **January 15, 2013** through **April 20, 2013** the Requested Payment Date (SEQ 0080) must be **20130415, 20130617, 20130916, or 20140115**.

o If the processing date is **April 21, 2013** through **June 22, 2013**, the Requested Payment Date (SEQ 0080) must be **20130617, 20130916, or 20140115**.

o If the processing date is **June 23, 2013** through **September 21, 2013** the Requested Payment Date (SEQ 0080) must be **20130916 or 20140115**.

o If the process date is **September 22, 2013** through **October 20, 2013,** the Requested Payment Date (SEQ 0080) must be **20140115**.

o The process date cannot be greater than **October 20, 2013**.

0399 o State Record (State-Only Returns) – The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.

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.

o 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.

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).

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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), 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.

0409 o Form 1040/1040A/1040EZ – Foreign Employer Compensation Total (SEQ 0379) **must equal zero or blank**, Foreign Employer Compensation Literal (SEQ 0378) must be **blank**. |

0410 o State-Only Record – If the RTN is present, it must be present on the Financial Organization Master File (FOMF).

0411-0415 RESERVED -|

0416 o Summary Record – Number of FEC/Pension Records (SEQ 0075) must **equal zero**. |

0417-0418 RESERVED -|

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).

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 – Credit for Federal Tax on Fuels (SEQ 1200) must **equal zero or blank**. |

0421-0422 RESERVED -|

0423 o Form 1040/1040A – Taxable Foreign Pensions Amount (SEQ 0490) **must equal zero or blank and the** Foreign Employer Pension Literal (SEQ 0488) must **be blank**. |

0424-0425 RESERVED

0426 o Form 1040 – Other Payments (SEQ 1213) must equal the Credit for Repayment Amount (SEQ 1211) of Form 1040. |

ERROR REJECT CODE (ERC) DESCRIPTIONS

0427-0428 RESERVED -|

0429 o **Form 1040/A - One (or more) Dependent's SSN (SEQ 0175, 0185, 0195, 0205) claimed on your return has been locked per the taxpayer's request.** |

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.

0431-0433 RESERVED

0434 o **Form 1040/A - One (or more) Dependent's SSN (SEQ 0175, 0185, 0195, 0205) claimed on your return has been locked per the request of the dependent's parent or guardian.** |

0435-0437 RESERVED

0438 o Summary Record – 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. |

0439-0440 RESERVED -|

0441 o Summary Record – 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. |

0442-0443 RESERVED -|

0444 o The size of the fixed record is not correct. The byte count on any incoming Fixed Length record must match the fixed length byte count stated number in the form's corresponding Pub.1346 record layout.

0445 o RESERVED

0446 o Form 1040 - If NOL CF Statement (SEQ 0580) is significant then, NOL Amount (SEQ 0583) must be significant and vice versa.

0447 o Form 1040 - Form 5405, Line 18 Amount (SEQ 1107) cannot exceed the amount of the First-Time Homebuyer Credit Received.

0448-0475 RESERVED -|

0476 o Schedule EIC – The following fields cannot equal "X": Disabled "No" Box – 1, -2 and -3 (SEQ 0045, 0115, 0185).

0477-0479 RESERVED -|

0480 o **Schedule EIC – The Qualifying Child SSN (0015, 0085) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.** |

0481 o **Schedule EIC – The Qualifying Child SSN (0015, 0085) has been locked per the taxpayer's request.** |

0482 o **Schedule EIC – The Qualifying Child SSN (0015, 0085) has been locked per the request of the qualifying child's parent or guardian.** |

ERROR REJECT CODE (ERC) DESCRIPTIONS

0483 o **Form 2441 – The Qualifying Person SSN (0214, 0223) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.**

0484 o **Form 2441 – The Qualifying Person SSN (0214, 0223) has been locked per the taxpayer's request.**

0485 o **Form 2441 – The Qualifying Person SSN (0214, 0223) has been locked per the request of the qualifying person's parent or guardian.**

0486 o **Form 8863 - The Student's SSN (SEQ 0250) on Form 8863, has been locked because Social Security Administration records indicate the number belongs to a deceased individual.**

0487 o **Form 8863 - The Student's SSN (SEQ 0250) on Form 8863, has been locked per the taxpayer's request.**

0488 o **Form 8863 – The Student's SSN (SEQ 0250) has been locked per the request of the student's parent or guardian.**

0489 o **RESERVED**

o

o

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 Form 1040 – Residential Energy Credits (SEQ 0988) **must equal zero or blank.**

o

0493 o Summary Record – Software Identification Number (SEQ 0230) must be present.

0494 o Form 1040 – Form 8689 Amount (SEQ 1246) **must equal zero or blank and F8689 Literal (SEQ 1245) must be blank**.

0495-0498 RESERVED

0499 o The Employer Identification Number (SEQ 0040) of Form W-2, and Payer Identification Number (SEQ 0050) of Form 1099-R 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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0501 o Schedule EIC – Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077, 0147) must match data from the IRS Master File.

0502 o Employer Identification Number (SEQ 0040) of Form W-2 and Payer Identification Number (SEQ 0050) of Form 1099-R must match data from the IRS Master File.

o 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 **"3" or** "4" and Exempt Spouse (SEQ 0163) equals "X", then the Secondary 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

0505 o Employer Identification Number (SEQ 0040) of Form W-2 or Payer Identification Number (SEQ 0050) of Form 1099-R was issued in the current processing year.

0506 o Schedule EIC – Qualifying SSN (SEQ 0015, 0085, 0155) 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

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 **3 – Married Filing Separately** 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 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.

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 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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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 0240)** and corresponding Student’s SSN **(SEQ 0250)** 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 **RESERVED** -|
-|

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 Spouses’s Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File.

0518-0520 RESERVED -|

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. |

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.

Exceptions:

o 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0524 o Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 do not match data from the IRS Master File.

0525 o **Form 1040/1040A – If Filing Status (SEQ 0130) equals “3” or “4”, then Spouse Signature (SEQ 1324) must not be significant.** |

0526 o Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 was previously used for same purpose.

0527 o RESERVED

0528 o Form 8863 - Student's SSN **(SEQ 0250)** was previously used to claim Education Credit on another tax return. |

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 -|

0534 o Schedule EIC – A Date of Death is present and prior to current tax year on IRS records for the Qualifying SSN – 1, – 2 or – 3 (SEQ 0015, 0085, 0155).

0535 o Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090, 0160) must match data received from the Social Security Administration.

0536-0540 RESERVED

0541 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “1”, “4” or “5”, the age of the primary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.

o When Filing Status (SEQ 0130) equals “2”, the age of the primary or secondary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.

o EXCEPTION: The taxpayer does not have to be older than the qualifying child if the child is permanently and totally disabled.

0542-0543 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0544 o Form 1040/1040A – If the Primary SSN (SEQ 0010) was claimed as a Dependent's SSN (SEQ 0175, 0185, 0195, 0205) on another return, then no Dependent's SSN (SEQ 0175, 0185, 0195, 0205) can be claimed on this return.

0545-0562 RESERVED

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

0564-0599 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.

o Note: The IRS may request additional verification in addition to the completed Form 8862.

0601-0602 RESERVED

0603 o **Form 1040/A/EZ - The Primary SSN (SEQ 0010) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.**

0604 o **Form 1040/A/EZ – The Spouse SSN (SEQ 0030) has been locked because the Social Security Administration records indicate the number belongs to a deceased individual.**

0605 o **Form 1040/A/EZ – The Spouse SSN (SEQ 0030) has been locked per the taxpayer's request.**

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.

0607-0609 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0610 o Tax Form - If Address Ind (SEQ 0097) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), and **Foreign City (SEQ 0064),** 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 Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/**State/**County (SEQ 0063), **Foreign City (SEQ 0064)** and Foreign Postal Code (SEQ 0067). | |

0611 o Tax Form - **Foreign City (SEQ 0064)** is alpha and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha character. The only special characters permitted are space, hyphen (-), and slash (/). |

0612 o Tax Form - Foreign Street Address (SEQ 0062), Foreign Province/ **State/**County (SEQ 0063) and Foreign Postal Code (SEQ 0067) are 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 Name (SEQ 0061) 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"; then the return must be processed at Austin Submission Processing Center. |

o -|

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 -|
-|

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.

0618-0655 RESERVED -|

0656 o Form 1040 – Form 8801 Block (SEQ 1005 or SEQ 1206) **must be blank**. |

0657 o **Form 1040/1040A – If Filing Status (SEQ 0130) equals “3” or “4” and Exempt Spouse (SEQ 0163) equals “X”, then Secondary SSN (SEQ 0030) Total Income (SEQ 0600) must contain an amount less than (loss) or equal to zero.** |

0658-0662 RESERVED -|

0663 o Form 1040 - If Clergy Excess Rental Allowance Amount (SEQ 0359) is significant, Clergy Excess Rental Allowance Literal (SEQ 0358) must equal “EXCESS ALLOWANCE” and vice versa.

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”.

0665-0667 RESERVED -|

0668 o Self-Select PIN Program –The Primary SSN appears more than once on the IRS File for the prior tax year.

0669 o Self-Select PIN Program –The Spouse SSN appears more than once on the IRS File for the prior tax year.

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) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035).

Exceptions:

o 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 or 0060 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 or 0030 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” on the Tax Return, then either the primary fields (SEQ 0010, 0020, or 0025 or 0030 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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) or Spouse Electronic Filing PIN (SEQ 0060), and Spouse Signature (SEQ 0065).

Exceptions:

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 fields (SEQ 0010, 0020 or 0025 or 0030 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 or 0060 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.

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) DESCRIPTIONS

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.

Exceptions:

o 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” 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) DESCRIPTIONS

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.

Exceptions:

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, 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” 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) DESCRIPTIONS

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.

Exceptions:

o 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” 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) DESCRIPTIONS

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) or Primary Electronic Filing PIN (SEQ 0030) must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.

Exceptions:

o 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) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing 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 (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Electronic Filing PIN on the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.

Exceptions:

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, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025)or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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), or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035).

Exceptions:

o 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, 0060, 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, or 0030, 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025, or 0030, 0035) or the secondary fields (SEQ 0040, 0050 or 0055, or 0060, 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), or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065).

Exceptions:

o 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 Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” on the Tax Return, the Primary Date of Birth (SEQ 0010) and Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035) are required on the Authentication Record or the Spouse Date of Birth (SEQ 0040) and Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065) are required on the Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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".

0697 o Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then Primary Taxpayer Signature (SEQ 0035) must be present.

Exceptions:

o 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” 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.

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.

Exceptions:

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, 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”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” 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), Primary Electronic Filing PIN (SEQ 0030), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Prior Year PIN (SEQ 0055) and Spouse Electronic Filing PIN (SEQ 0060).

0700-0708 RESERVED -|

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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.

0710-0716 RESERVED -|

0717 o Form 1040 – F8697 Literal (SEQ 1127) must **be blank and F8697 Amount (SEQ 1128) must equal zero or blank**. |
o -|

o -|

0718 o -|

o Form 1040 – F8866 Amount (SEQ 1142) **must equal zero or blank.** F8866 Literal (SEQ 1141) must be **blank**. |

o -|

0719-0720 RESERVED

0721 o Form 1040 – **Specify Other Credit Literal (SEQ 1010) must be blank**. |

o -|
-|

o -|
-|

o -|
-|

o -|
-|

o -|
-|

o -|
-|

o -|
-|

0722 o Form 1040 – Other Credits (SEQ 1015) **must be zero or blank.** |

0723-0766 RESERVED -|

0767 o Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals “X", Third Party Designee Name (SEQ 1307), Third Party Designee Telephone Number (SEQ 1309) and Third Party Designee PIN (SEQ 1313) must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0768 o **RESERVED** -|
-|
-|

0769 o Tax Form - When Identity Protection PIN (SEQ 1330) is significant, it must contain six numeric characters. |

0770 o Tax Form – Third Party Designee “Yes” Box (SEQ 1303) and Third Party Designee “No” Box (SEQ 1305) cannot both equal “X”.

0771-0777 RESERVED -|

0778 o Form 1040 – F8611 Literal (SEQ 1114) **must be blank**. F8611 Amount (SEQ 1115) **must be blank or zero**. |

0779 o Form 1040 – F8693 Approved Indicator (SEQ 1118) **and** F8693 Approved Date (SEQ 1119) must be **blank**. |
|

0780-**0789 RESERVED**

0790 o Form 1040 – Form 2439 Block (SEQ 1202) must be **blank**. |

0791-0804 RESERVED -|

0805 o TRANS Record B (TRANB) must be present.

0806-0822 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 2 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) DESCRIPTIONS

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.

o Note: State-Only return data contains a Form 1040, Page 1 record, state return packet, and a Summary record.

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 Form 1040 - Form 8919 Literal (SEQ 0364) **must be blank.** Form 8919 Amount (SEQ 0365) must equal **zero or blank.**

0901 o Form 1040 – When Schedule Q (Form 1066) Literal (SEQ 0827) equals "SCH Q", Schedule E must be present.

0902 o Form 1040/1040A - When American Opportunity Credit (SEQ 1189) is significant, then amount must equal Refundable American Opportunity Credit **(SEQ 0090)** of Form 8863 and vice versa.

0903 o Form 1040 – When COBRA Recapture Literal (SEQ 1112) equals "COBRA", COBRA Recapture Amount (SEQ 1113) must be significant and vice versa.

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 0403) 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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0912-0913 RESERVED -|

0914 o Form 2441 – 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.

0915-0930 RESERVED

0931 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "1" or "3" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$5,950**.] |

0932 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$7,400**. |

0933 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "1" and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$8,850**. |

0934 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$11,900**. |

0935 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$13,050**. |

0936 o Form 1040/1040A – When Filing Status (SEQ 0130) equals "2" and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$14,200**. |

ERROR REJECT CODE (ERC) DESCRIPTIONS

0937 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “2” and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 3, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$15,350**. |

0938 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “2” and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) are significant and Total Boxes Checked (SEQ 0783) has a value of 4, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$16,500**. |

0939 o Form 1040/1040A – When Filing Status (SEQ 0130) equals **“5”** and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783), Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$11,900**. |

0940 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “3” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$7,100**. |

0941 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “3” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$8,250**. |

0942 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “4” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) is blank and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$8,700**. |

0943 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “4” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$10,150**. |

0944 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “4” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2 and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$11,600**. |

0945 o Form 1040 – When Other Tax (SEQ 0883) equals “X”, then 962 Election Explanation (SEQ 0886) must equal “STMbnn”.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

0946 o Form 1040/A - When Filing Status (SEQ 0130) equals "3" and Spouse's Name (SEQ 0140) equals "NRA" then Secondary SSN (SEQ 0030), Exempt Spouse (SEQ 0163), Exempt Spouse Name (SEQ 0164) and Exempt Spouse Name Control (SEQ 0165) must be blank.

0947 o **Form 1040/A/EZ – You appear to be a bonafide resident of Puerto Rico with only Puerto Rico income. You do not have a U. S. tax filing obligation. If you have self-employment income from Puerto Rico and/or wish to claim the Additional Child Tax Credit, you must do so on a Form 1040-PR or Form 1040-SS. Otherwise, file your return with the Departamento de Hacienda, PO Box 9022501, San Juan, PR 00902-2501.** |

0948 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “5” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 1, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$13,050**. |

0949 o Form 1040/1040A – When Filing Status (SEQ 0130) equals “5” and Exempt Self (SEQ 0160) is significant and Total Boxes Checked (SEQ 0783) has a value of 2, and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0788) are blank and Schedule A is not present with the return, the Total Itemized or Standard Deduction (SEQ 0789) must equal **$14,200**. |

0950-0998 RESERVED -|

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".

1000-1013 RESERVED -|

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. **However, for TY 2012 Legacy ELF is not processing 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. **However, for TY 2012 Legacy ELF is not processing Form 1310.** |

1017-1018 RESERVED -|

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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.

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.

1020-1024 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.

o 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.

1027-1031 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.

1033 o Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) and/or Secondary Date of Death (SEQ 0040) are significant, then the following fields cannot be present: Foreign Country (SEQ 0061), Foreign Street Address (SEQ 0062), Foreign Province/**State/**County (SEQ 0063), **Foreign City (SEQ 0064),** and Foreign Postal Code (SEQ 0067).

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.

ERROR REJECT CODE (ERC) DESCRIPTIONS

1036 o **RESERVED** -|
-|

o -|
-|

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-**1045** RESERVED |

1046 o Summary Record – Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.

1047-1048 RESERVED -|

1049 o Form 1040/1040A/104EZ – Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands and The Commonwealth of the Northern Mariana Islands may not be Electronically filed.

o Form W2 – Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands, and the Commonwealth of the Northern Mariana Island may not be electronically filed.

1050 o **RESERVED** -|
-|
-|

1051 o Form 1040/1040A/104EZ - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries.

1052-1060 RESERVED

1061 o STCGL/LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".

1062 o **RESERVED** -|
-|

o -|
-|

o -|
-|
-|
-|

1063 o Summary Record – Number of Form 8865 STCGL Records (SEQ 0133) must equal **zero**. |

1064 o Summary Record – Number of Form 8865 LTCGL Records (SEQ 0135) must equal **zero**. |

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

1065 o RESERVED

1066 o Form 8949 STCGL/Form 8949 LTCGL – Schedule D 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) that immediately follows the Capital Gain Records.

1067 o Form 8949 STCGL/Form 8949 LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".

1068 o Form 1040/1040A/1040EZ – If Nontaxable Combat Pay Election (SEQ 1185) is significant; it must equal nontaxable combat pay on Form(s) W-2 for primary and/or secondary taxpayer. 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-**1070** RESERVED -|

1071 o Form 1040 - Form 8885 Block (SEQ 1208) must be **blank.** |

1072-1073 RESERVED

1074 o Form 1040 – Other Tax Literal (SEQ 1110) **can not** equal "HCTC", Form 8885 **can not** be present.

1075-1076 RESERVED -|

1077 o Summary Record – Number of Form 8949 STCGL Records (SEQ 0137) must equal the number of Form 8949 STCGL Records computed by the IRS.

1078 o Summary Record – Number of Form 8949 LTCGL Records (SEQ 0138) must equal the number of Form 8949 LTCGL Records computed by the IRS.

1079-**1086** RESERVED -|

1087 o Form 1040 - F8889 Literal (SEQ 1135) must be **blank and F8889 Amount** |
(SEQ 1136) must equal zero or blank. |

1088 o Form 1040 – Health Savings Account Deduction Amount (SEQ 0635) must **equal zero or blank**. |

1089-1093 RESERVED

1094 o -|
-|
-|
-|
-|
-|

-|
-|
-|
-|
-|
-|

Form 1040 - Filing a Community Property State Return (SEQ 1317) must be **blank**. |
-|
-|
-|
-|
-|
-|

1095 o **RESERVED** -|
-|
-|

o -|
-|

1096 o Summary Record - Count of Allocation Record (SEQ 0105) must equal **zero**. |

1097-1101 RESERVED

1102 o Form 8888 – When Amount used for Bond Purchases" (SEQ 0305) or Amount used for Yourself, Your Spouse/Other" (SEQ 0310, 0350) are significant, the amounts must be a multiple of $50 and can not exceed $5,000.

1103-1104 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".

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.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

1108 o RESERVED

1109 o Form 8888 – If the Three Account Indicator Box (SEQ 0300) is significant, then Routing Transit Numbers (SEQ 0020, 0080, and 0140) and Account Numbers (SEQ 0060, 0120 and 0180) must also be significant.

1110 o Form 8888 – Total Refund Allocation (SEQ 0400) must equal Refund (SEQ 1270) on the tax form.

1111 o Tax Form – If Form 8888 Box (SEQ 1271) equals “X”, then Form 8888 must be present and vice versa.

1112 o Form 8888 – If the Two Account Indicator Box (SEQ 0200) is significant, then Routing Transit Numbers (SEQ 0020 and 0080) and Depositor Account Numbers (SEQ 0060 and 0120) must also be significant and Routing Transit Number (SEQ 0140) and Depositor Account Number (SEQ 0180) must not be significant.

1113 o Form 8888 – First Account (SEQ 0010), Second Account (SEQ 0070), Third Account (SEQ 0130), Amount Used for Bond Purchases (SEQ 0305), Amount Used for Yourself, Your Spouse/Other (SEQ 0310, 0350) and Refunded by Check (SEQ 0390) or any combination of these seven lines must equal Total Refund Allocation (SEQ 0400).

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.

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.

ERROR REJECT CODE (ERC) DESCRIPTIONS

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: Total Line 12 Amount (SEQ 0400), Total Casualty or Theft Gain (SEQ 0410), Line 14 more than Line 13 (SEQ 0420), Line 13 more than Line 14 (SEQ 0430),10% of Adjusted Gross Income (SEQ 0456) and Subtract Line 19 from Line 18 (SEQ 0458).

1121-1123 RESERVED -|

1124 o Form 1040 – Domestic Production Activities Ded (SEQ 0710) of Form 1040 **must equal zero or blank**. |

1125-1136 RESERVED -|

1137 o Form 1040/1040A/1040EZ – When SEQ 0595, Protective Section 108(i) ELC Record Ind equals "X", an Election Explanation Record must be present.

1138-1140 RESERVED -|

1141 o Form 8888 - When Co-owner or Beneficiary Name (SEQ 0330) is present, the Owner's Name for the Bond Registration (SEQ 0320) must also be present.

o When Co-owner or Beneficiary Name (SEQ 0370) is present, Owner's Name for the Bond Registration (SEQ 0360) must also be present.

1142 o Form 8888 - When significant, (SEQ 0320, 0330, 0360 and 0370) can only contain Alpha characters and allowable character "hyphen".

1143 o Form 8888- When Beneficiary Indicator (SEQ 0340) is "X", then Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) must be significant.

o When Beneficiary Indicator (SEQ 0380) is "X", then Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) must be significant.

1144 o Form 8888 - When Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) are present, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must be significant.

o When Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) are present, then Amount Used for Yourself, Your Spouse/Other (SEQ 0350) must be significant.

1145 o Form 8888 – When Form 8888 is present neither Primary Date of Death (SEQ 0020) nor Secondary Date of Death (SEQ 0040) of Tax Form can be significant.

1146 o Form 8888 – If Amount Used for Yourself, Your Spouse/Other (SEQ 0350) is significant, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must also be significant.

1147-1149 RESERVED

1150 o Authentication Record – All e-filed returns must have an Authentication Record.

ATTACHMENT 1

ERROR REJECT CODE (ERC) DESCRIPTIONS

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”.

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.

1157-1229 RESERVED -|

1230 o Form 1040 - Form 8919 Block (SEQ 1087) must be **blank**. |

1231-1239 RESERVED -|

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. **However, for TY 2012, Legacy ELF is not processing Form 1040-PR/SS.** |

1241-1260 RESERVED -|

1261 o Summary Record – Number of 499R-2/W-2PR Records **(SEQ 0079) must equal zero.** |

1262-9999 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 One-quarter	1/4 *
Avenue	AVE	One-half	1/2 *
Boulevard	BLVD	Parkway	PKY
Building	BLDG	Place	PL
Care Of, or In Care Of	%	Post Office Box, or P.O. Box	PO BOX
Circle	CIR	Road	RD
Court	CT	Route, Rte.	RT
Drive	DR	R.D., Rural Delivery, RFD, R.F.D., R.R., or Rural Route	RR
East	E	South	S
Fort	FT	Southeast, S.E.	SE
General Delivery	GEN DEL	Southwest, S.W.	SW
Heights	HTS	Square	SQ
Highway	HWY	Street	ST
Island	IS	Terrace	TER
Junction	JCT	West	W
Lane	LN		
Lodge	LDG		
North	N		

* (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	850,851nn-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

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

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

ATTACHMENT 5

COMMUNITY PROPERTY STATE ABBREVIATIONS

Community Property States	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 PAID AND NON-PAID PREPARER FIELDS AND FORM 8453

1. Paid Preparer

In accordance with IRS regulations (REG-134235-08), paid tax return preparers must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify themselves in the paid preparer section of the tax return. They no longer have the option to use an SSN in lieu of the PTIN. To facilitate compliance with the new requirement, the IRS has revised the “Preparer’s SSN or PTIN” line of various tax forms, including the Form 1040 series.

Beginning Tax Year 2011 (Processing Year 2012), tax returns may be rejected if an SSN, or any number that is not a PTIN, is included in this field.

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 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 TIN/Preparer EIN) or SEQ 1380 (Preparer Firm EIN) should be present.

2. 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.

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

Non-Paid Preparer Field for IRS-Sponsored Programs (CONTINUED)

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.

3. 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.

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 PAID AND NON-PAID PREPARER FIELDS AND FORM 8453

-Continued -

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:

- Appendix A, Statement by Taxpayer Using the Procedures in Rev. Proc. 2009-20 to Determine a Theft Loss Deduction Related to a Fraudulent Investment Arrangement
- 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/Revocation of Release of Claim to Exemption for Child by Custodial Parent (or certain pages from a divorce decree or separation agreement, that went into effect after 1984 and before 2009)(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 8949, 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

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

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

-Continued -

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

Do NOT attach Forms W-2, W-2G 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, 11, 12;

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 2011 – OCTOBER 2011 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/DPO/FPO – NY	AE
26	APO/DPO/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/DPO/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/DPO/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

Valid Ranges for Social Security Number (SSN):

001-01-0001 through 665-99-9999,

667-01-0001 through 899-99-9999,

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, 999-90-9999 through 999-92-9999, and 999-94-9999 through 999-99-9999

The valid range for the ITIN "Area" is 900 through 999.
The valid range for the ITIN "Group" is 70 through 88, 90 through 92, and 94 thru 99.
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

If the Country is not listed, use Country Code "OC" – Other Countries

Code	Name of Country
AF	Afghanistan
AX	Akrotiri
AL	Albania
XA	Alberta
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
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
XB	British Columbia
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)

Code	Name of Country
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
DX	Dhekelia
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
FK	Falkland Islands (Islas Malvinas)
FO	Faroe Islands
FJ	Fiji
FI	Finland
FR	France
FP	French Polynesia
FS	French Southern & Antarctic Lands
GB	Gabon
GA	Gambia The
GG	Georgia
GM	Germany
GH	Ghana
GI	Gibraltar
GR	Greece
GL	Greenland
GJ	Grenada
GT	Guatemala
GK	Guernsey
GV	Guinea
PU	Guinea-Bissau
GY	Guyana
HA	Haiti
HM	Heard Island & McDonald Islands
BK	Herzegovina and Bosnia
VT	Holy See
HO	Honduras
HK	Hong Kong
HQ	Howland Island
HU	Hungary
IC	Iceland
IN	India
ID	Indonesia
IR	Iran

ATTACHMENT 10
COUNTRY CODES

If the Country is not listed, use Country Code "OC" – Other Countries

Code	Name of Country
IZ	Iraq
EI	Ireland
IS	Israel
IT	Italy
JM	Jamaica
JN	Jan Mayen
JA	Japan
DQ	Jarvis Island
JE	Jersey
JQ	Johnston Atoll
JO	Jordan
KZ	Kazakhstan
KE	Kenya
KQ	Kingman Reef
KR	Kiribati
KN	Korea, North
KS	Korea, South
KU	Kuwait
KG	Kyrgyzstan
KV	Kosovo
LA	Laos
LG	Latvia
LE	Lebanon
LT	Lesotho
LI	Liberia
LY	Libya
LS	Liechtenstein
LH	Lithuania
LU	Luxembourg
MC	Macau
MK	Macedonia
MA	Madagascar
MI	Malawi
MY	Malaysia
MV	Maldives
ML	Mali
MT	Malta
IM	Man, Isle of
XM	Manitobe
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

Code	Name of Country
NL	Netherlands
NT	Netherlands Antilles
XN	New Brunswick
XL	Newfoundland and Labrador
NC	New Caledonia
NZ	New Zealand
NU	Nicaragua
NG	Niger
NI	Nigeria
NE	Niue
NF	Norfolk Island
XT	Norhwest Territories
XS	Nova Scotia
XV	Nunavut
NO	Norway
MU	Oman
XO	Ontario
PK	Pakistan
PS	Palau
LQ	Palmyra Atoll
PM	Panama
PP	Papua New Guinea
PF	Paracel Islands
PA	Paraguay
PE	Peru
RP	Philippines
PC	Pitcairn Islands
PL	Poland
PO	Portugal
XP	Prince Edward Island
QA	Qatar
XQ	Quebec
RO	Romania
RS	Russia
RW	Rwanda
TB	Saint Barthelemy
SH	Saint Helena
SC	Saint Kitts & Nevis
ST	Saint Lucia
RN	Saint Martin
SB	Saint Pierre & Miquelon
WS	Samoa
SM	San Marino
TP	Sao Tome and Principe
XW	Saskatchewan
SA	Saudi Arabia
SG	Senegal
RI	Serbia
SE	Seychelles
SL	Sierra Leone
SN	Singapore
LO	Slovakia
SI	Slovenia
BP	Solomon Islands
SO	Somalia
SF	South Africa

ATTACHMENT 10
COUNTRY CODES

If the Country is not listed, use Country Code "OC" – Other Countries

Code	Name of Country
SX	South Georgia & The South Sandwich Islands
SP	Spain
PG	Spratly Islands
CE	Sri Lanka
VC	St Vincent & Grenadines
SU	Sudan
NS	Suriname
SV	Svalbard
WZ	Swaziland
SW	Sweden
SZ	Switzerland
SY	Syria
TW	Taiwan
TI	Tajikistan
TZ	Tanzania
TH	Thailand
TO	Togo
TL	Tokelau
TN	Tonga
TD	Trinidad & Tobago
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

Code	Name of Country
NH	Vanuatu
VE	Venezuela
VM	Vietnam
VI	Virgin Islands, British
WQ	Wake Island
WF	Wallis & Futuna
WI	Western Sahara
YM	Yemen
ZA	Zambia
ZI	Zimbabwe
OC	Other Countries
XX	RESERVED for ITIN Processing Only

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
Schedule A	1
Schedule B	1
Schedule C	8
Schedule D	1
Schedule E	15 **
Schedule EIC	1
Sch 8812	1
Schedule SE	1 per taxpayer*
Form W-2	50
Form 1099-R	20
Form 2106	2 per taxpayer****
Form 2106-EZ	1 per taxpayer*
Form 2210	1
Form 2441	1
Form 4562	30
Form 8283	4
Form 8829	32***
Form 8863	1
Form 8867	1
Form 8880	1
Form 8888	1
Form 8949 LTCGL	5000
Form 8949 STCGL	5000
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)