

**Tax Year 2011 Business Rules to be disabled in ATS are listed below**

**01/05/2012 update:** The following rules will be disabled: F1040-006-01, F1040-037-01, F1040-038-01, F1040-039-01, F1040-040-01, F1040-394, F1040A-032, F1040A-033, F1040A-034, F1040A-035, F1040A-193, F1040A-260, F8826-001, F8941-006, F8941-007, IND-178, IND-179, IND-900

**01/04/2012 update:** The following rules will be disabled: F1040-027-01, F1040-189, F1040-224, F1040-386 and F1040-387

**01/03/2012 update:** The following rules will be disabled: F2441-009-01

**12/12/2011 update:** The following rule was disabled on 12/12/2011: F1040-357

**12/01/2011 update:**

- The following rules were disabled in ATS 12/7/2011: F6781-023 and 1040A-155

**11/18/2011 update:**

- The following rules were disabled in ATS 11/21/2011:  
F1040-066-02, F1040-082, F1040-134, F1040-215, F1040-217, F1040-218, F1040-219, F1040-220, F1040A-025, F1040A-092, F1040A-157, 1040EZ-053, F1040SSPR-025, F1040SSPR-026, F1040SSPR-041, F1040SSPR-042, F1040SSPR-045

**11/03/2011 update:**

- These rules were disabled on 11/03/2011 Rules F1040-064-001, F1040-277, F2350-001, SA-F1040-013-01 and SA-F1040-016
- The following rules were disabled 11/04/2011: F1040-151-02, F1040-152-02, F1040-153-02, F1040-163-02, F1040-165-02, F1040A-046, F8865-203, F8891-005

BR Number	BR verbiage	Reason Disabled	Disposition of Rule	Date Disabled
F1040-006-01	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040-027-01	Each 'RecipientsSSN' that has a value on Form 1040, Line 31b must be within the valid range of SSN/ITIN and must not be an ATIN.	SSN checks aren't valid in ATS	Will remain disabled in ATS	01/04/2012
F1040-035-01	If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 74b 'RoutingTransitNumber', Line 74c 'BankAccountInd', Line 74d 'DepositorAccountNumber'	BankAccountInd is <a href="#">BankAccountTypeCd</a> in <a href="#">2011v2.0 schema</a> .	Schema will be updated and rule will be re-enabled at that time.	10/31/2011
F1040-037-01	If 'PrimarySSN' in the Return Header is an ITIN, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040-038-01	If 'PrimarySSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040-039-01	If 'SpouseSSN' in the Return Header is an ITIN, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040-040-01	If 'SpouseSSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040-064-001	Form 1040, Line 54 'TotalCreditsAmt' must be equal to the sum of the following: Line 47 'ForeignTaxCreditAmt' and Line 48 'CrForChildAndDEPDCareAmt' and Line 49 'EducationCreditAmt' and Line 50 'RtrSavingsContributionsCrAmt' and Line 51 'ChildTaxCreditAmt' and Line 52	Line 52 element should be ResidentialEnergyCreditAmt. The efilettype for this element is being changed to USAmountType.	Rule will be corrected	11/03/2011

BR Number	BR verbiage	Reason Disabled	Disposition of Rule	Date Disabled
	'CreditsFromFormsAmt' and Line 53 'OtherCreditsAmt'.			
F1040-066-02	Form 1040, Line 72 'TotalPaymentsAmt' must be equal to the sum of the following: Line 62 'WithholdingTaxAmt' and Line 63 'EstimatedTaxPaymentsAmt' and Line 64a 'EarnedIncomeCreditAmt' and Line 65 'AdditionalChildTaxCreditAmt' and Line 66 'RefundableAmerOppCreditAmt' and Line 68 'RequestForExtensionAmt' and Line 69 'ExcessSocSecAndTier1RRTATaxAmt' and Line 70 'TotalIncomeTaxCredit'.	Rule is missing some items to be included in total payments such as first time home buyer credit repayment.	Rule will be corrected	11/21/2011
F1040-069	If Form 1040, Line 59a checkbox 'AdvanceEICPaymentInd' is checked, then Form W-2, Line 9 'AdvanceEICPaymentAmt' must have a value greater than zero.	AdvanceEICPaymentInd is no longer valid in TY2011 –	Rule will be deleted.	10/31/2011
1040-048-01	If Schedule A (Form 1040) and Form 4563 are not present in the return and Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' equals one of the following amounts: (6950, 7250, 8100, 8700, 9250, 9950, 10400, 11400, 12750, 13900, 15050, 16200) and 'modifiedStandardDeductionInd' has the value 'X', then one of the checkboxes on Line 39a must be checked.	Rule was re-written.	Rule will be deleted.	10/31/2011
F1040-082	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" - 179999. (2) Filing Status "Single", "Head of household", "Qualifying widower" - 89999.	Rule is a duplicate	Rule will be deleted	11/21/2011
F1040-134	If Form 1040 Line 53c 'creditFormsStatement' has the value "SCH R", then Schedule R (Form 1040) must be present in the return.	Rule is a duplicate	Rule will be deleted	11/21/2011

BR Number	BR verbiage	Reason Disabled	Disposition of Rule	Date Disabled
F1040-135	If Schedule R (Form 1040) is present in the return, then Form 1040 Line 53c 'creditFormsStatement' must have the value "SCH R".	Element "creditFormsStatement" no longer exists in schema.	Rule will be deleted and replaced with new rule F1040-214	10/31/2011
F1040-139	If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then Schedule R (Form 1040) must be present in the return.	Form 1040 was redesigned and other forms apply to Line 53.	Rule will be deleted and replaced with F1040-286.	10/31/2011
F1040-151-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and Line 63 'MakingWorkPayCrAmt' has a value greater than zero, then 'PrimarySSN' in the Return Header must not be an ITIN.	MakingWorkPayCredit does not exist in TY2011	Rule will be deleted in Processing Year 2013	11/04/2011
F1040-152-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 63 'MakingWorkPayCrAmt' must not be greater than 400.	MakingWorkPayCredit does not exist in TY2011	Rule will be deleted in Processing Year 2013	11/04/2011
F1040-153-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 63 'MakingWorkPayCrAmt' must not be greater than 800.	MakingWorkPayCredit does not exist in TY2011	Rule will be deleted in Processing Year 2013	11/04/2011
F1040-163-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Line 63 'MakingWorkPayCrAmt' has a value greater than zero, then both 'PrimarySSN' and 'SpouseSSN' in the Return Header must not be an ITIN. One of the SSNs must be a valid SSN.	MakingWorkPayCredit does not exist in TY2011	Rule will be deleted in Processing Year 2013	11/04/2011
F1040-165-02	If the filer is a bona fide resident of Puerto Rico, then Line 63 'MakingWorkPayCrAmt' must be zero if an amount is entered.	MakingWorkPayCredit does not exist in TY2011	Rule will be deleted in Processing Year 2013	11/04/2011

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F1040-181	Prior Year Returns with the Individual submissions are not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.	Does not apply in ATS	Will remain disabled	10/31/2011
F1040-182	The ETIN associated with the Individual submission is not a participating transmitter for Prior Year Returns. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.	Does not apply to ATS	Will remain disabled	10/31/2011
F1040-187	The following form/dependency cannot be filed electronically in XML format: Schedule A (Form 1040).	Schedule A can be filed in MeF ATS and Production.	Rule will be disabled.	10/31/2011
F1040-188	IRS records indicate that a First Time Home Buyer Credit was taken. Therefore this return must not be filed through Modernized e-File (MeF).	MeF brings in Form 5405 for Tax Year 2011.	Rule will be deleted in TY2011.	10/31/2011
F1040-189	If Form 1040, Line 14 'OtherGainLossAmt' has a non-zero value and Line 14 ' <b>form4684Cd</b> ' does not have the value "FORM 4686, then Line 14 'OtherGainLossamt' must be equal to Form 4797, Line 18b 'RedeterminedGainLoss'	Rule is incorrect. Reference should be to Form 4684 instead of 4686	May be fixed in MD1. If so, rule will be re-enabled.	01/04/2012
F1040-215	If Form 8834 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8834' must have the value "8834".	Rule will not be implemented in Production	Rule will be deleted	11/21/2011
F1040-217	If Form 8910 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8910' must have the value "8910".	Rule will not be implemented in Production	Rule will be deleted	11/21/2011
F1040-218	If Form 8911 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8911' must have the value	Rule will not be implemented in Production	Rule will be deleted	11/21/2011

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	"8911".			
F1040-219	If Form 8912 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8912' must have the value "8912".	Rule will not be implemented in Production	Rule will be deleted	11/21/2011
F1040-220	If Form 8936 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8936' must have the value "8936".	Rule will not be implemented in Production	Rule will be deleted	11/21/2011
F1040-224	Form 1040, Line 59a 'CombinedFUTATaxPlusNetTaxesAmt' must be equal to the sum of the following: all Schedule H (Form 1040), Line 6 'TotSocSecMedcrAndFedIncmTaxAmt" and all Schedule H (Form 1040), Line 24 'CombinedFUTATaxPlusNetTaxesAmt'.	Rule is a duplicate of 1040-390 and 1040-391.	Will be deleted in R8	01/04/2012
F1040-257	If Form 4136 is present in the return, then Form 1040, Line 70b checkbox 'Form4136Ind' must be checked.	Form4136Ind no longer exists on form.	Rule will be deleted	10/31/2011
F1040-258	Form 1040, Line 70 'OtherPaymentsAmt' must be equal to the sum of the following: [all occurrences of Form 2439, Line 2 'TaxPaidByRegInvstCoOrReInvstTr'] and Form 4136, Line 17 'TotalIncomeTaxCredit' and Form 8801, Line 27 'CurrentYearRefundableAMTCrAmt', and [all occurrences of Form 8885, Line 5 'HealthCoverageTaxCreditAmt'].	Line 71 (correct line number) no longer includes Form 4136 as part of the total amount.	Rule will be revised to remove 4136.	10/31/2011
F1040-276	If Form 5695 is present in the return, then Form 1040, Line 52c checkbox 'ResidentialEnergyCreditAmt' must be checked.	Form 1040 changed and there is no longer a checkbox	Rule will be deleted.	10/31/2011
F1040-236	If Form 1040, Line 13 'FormF8814Cd' has the value "F8814", then Line 13 'CapitalGainLossAmt' must	Rule is incorrect	Rule will be deleted.	10/31/2011

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	have a non-zero value.			
F1040-277	If Form 5695 is present in the return, then Form 1040, Line 52 'CreditsFromFormsAmt' must have a non-zero value.	Rule is incorrect.	Rule will be replaced with a rule to check for a non-zero value for Line 52 ResidentialEnergyCreditAmt. Schema for this element will be updated to efileType USAmountType.	11/03/2011
F1040-286	If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then one of the following forms must be present in the return: Form 3800 or Form 8801 or Form 8834 or Form 8859 or Form 8910 or Form 8911 or Form 8912 or Form 8936 or Schedule R(Form 1040A or 1040).	Form 8396 is missing from the list.	Rule will be revised.	10/31/2011
F1040-300	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and PrimaryDateOfDeath has a value and Line 73a 'RefundAmt' has a non-zero value, then Form 1310, Line C checkbox 'OtherPersonClaimingRefundInd' must be checked.	From 1310 Line C is required. This rule is not necessary.	Rule will be deleted.	10/31/2011
F1040-322	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 5700 or 7100 or 8500.	Deduction amounts in rule are incorrect.	Rule is being corrected	10/31/2011
F1040-323	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 3 checkbox "Married filing	Deduction amounts in rule are incorrect.	Rule is being corrected	10/31/2011

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	separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 5700 or 6800 or 7900.			
F1040-324	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 8400 or 9800 or 11200.	Deduction amounts in rule are incorrect.	Rule is being corrected	10/31/2011
F1040-325	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 5 checkbox "Qualifying widower" is checked (element 'IndividualReturnFilingStatusCd' has the value 5), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 11400 or 12500 or 13600 or 14700 or 15800.	Deduction amounts in rule are incorrect.	Rule is being corrected	10/31/2011
F1040-326	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2)	Deduction amounts in rule are incorrect.	Rule is being corrected	10/31/2011

BR Number	BR verbiage	Reason Disabled	Disposition of Rule	Date Disabled
	and [Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' are checked] and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 11400 or 12500 or 13600 or 14700 or 15800.			
F1040-357	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, it must be equal to the sum of the following: [Line 36 'OtherAdjustmentsTotalAmt' and OtherAdjustmentsAmt in [OtherAdjustmentsStatement] with 'OtherAdjustmentsLitCd' having the value "MSA"].	Erroneous Reject	Rule will be deleted	12/12/2011
F1040-386	If Form 1040, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 3 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 9250.	Rule is invalid. There is no corresponding Legacy ERC.	Will be deleted in R8.	01/04/2012
F1040-387	If Form 1040, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has	Rule is invalid. There is no corresponding Legacy ERC.	Will be deleted in R8.	01/04/2012

BR Number	BR verbiage	Reason Disabled	Disposition of Rule	Date Disabled
	the value 4 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 10400.			
F1040-394	Form 1040, Line 59b 'FirstTimeHmByrRepaymentAmt' must not be greater than the First Time Homebuyer Credit amount in the e-file database.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040-599	MeF cannot accept this return at this time because certain aspects of the return cannot be validated. This return must be paper filed or e-filed through legacy.	Rule not needed.	Rule will be deleted.	10/31/2011
F1040A-025	If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 31 'EducationCreditAmt' must be equal to zero if an amount is entered.	Rule is a duplicate	Rule will be deleted	11/21/2011
F1040A-032	If 'PrimarySSN' in the Return Header is an ITIN, then Form 1040A, Line 38a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040A-033	If 'PrimarySSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040A-034	If 'SpouseSSN' in the Return Header is an ITIN, then Form 1040A, Line 38a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040A-035	If 'SpouseSSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012

BR Number	BR verbiage	Reason Disabled	Disposition of Rule	Date Disabled
F1040A-046	<p>If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) , and [ Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' are checked ] , and [ Line 23b checkbox 'MustItemizeInd' and Line 24b checkbox 'CertTaxesOrDisasterInd' are not checked ] and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must be equal to 11400</p>	11400 amount is incorrect	Rule will be corrected for Processing Year 2012	11/04/2011
F1040A-092	<p>If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value of 2) and 'PrimaryDateOfDeath' has a value and Line 46a 'RefundAmt' has a non-zero value, then Form 1310, Checkbox C 'OtherPersonClaimingRefundInd' must be checked.</p>	Form 1310 schema requires Checkbox C be checked. Rule is not needed.	Rule will be deleted.	11/21/2011
F1040A-155	Form 1040A, Line 37 'TotalTaxAmt' must be equal to the sum of Line 35 'TaxLessCreditsAmt' and Line 36 'AdvancedEICPaymentAmt'.	Erroneous reject.	Rule will be deleted.	12/07/2011
1040A-157	Form 1040A, Line 46a RefundAmt must not be greater than [Line 45 OverpaidAmt minus (-) Line 37 TotalTaxAmt]	Rule is incorrect.	Rule will be deleted. No additional rule will be created.	11/21/2011
F1040A-193	Form 1040A, Line 38a 'EarnedIncomeCreditAmt' must have a zero value if an amount is entered. e-File database indicates the taxpayer is not allowed to claim Earned Income Credit for this tax year.	TIN validation is not done in ATS...test TINs should be used	Will remain disabled in ATS	01/05/2012
F1040A-260	If the tax payer is 70 1/2 years or older at the end of the tax year, and Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 17 'IRADeductionAmt' must be equal to zero if an amount is entered	NAP rule. Not valid for ATS	Will remain disabled in ATS	01/05/2012

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F1040EZ-053	If 'SpouseSSN' does not have a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value and Line 11a 'RefundAmt' has a non-zero value, then Form 1310, Line C checkbox 'OtherPersonClaimingRefundInd' must be checked.	Form 1310 schema requires Checkbox C be checked. Rule is not needed.	Rule will be deleted.	11/21/2011
F1040SSPR-025	If any Form 1040-SS (PR), Part III, Line 36 'NetFarmProfitOrLoss' has a value, then at least one Part V, Line 1a 'NetFarmProfitLossAmt' must have a value.	Rule will not be implemented in Production	Rule will be deleted	11/21/2011
F1040SS(PR)-026	If any Form 1040-SS (PR), Part IV, Line 27 'NetProfitOrLossAmt' has a value, then at least one Part V, Line 2 'NetNonFarmProfitLossAmt' must have a value.	Rule will not be implemented in Production	Rule will be deleted	11/21/2011
F1040SS(PR)-041	In each Form 1040-SS (PR), Part V, if Line 8a 'SocSecWagesAndTipsAmt' has a value less than 106800, then Line 8d 'TotalWagesAndUnreportedTipsAmt' must be equal to the sum of Line 8a 'SocSecWagesAndTipsAmt' and Line 8b 'UnreportedTipsSubjToSocSecAmt' and Line 8c 'WagesSubjectToSSTAmt'.	Rule will not be implemented in Production	Rule will be deleted	11/21/2011
F1040SS(PR)-042	In each Form 1040-SS (PR), Part V, if Line 8a 'SocSecWagesAndTipsAmt' does not have a value, then Line 8d 'TotalWagesAndUnreportedTipsAmt' must be equal to the sum of Line 8b 'UnreportedTipsSubjToSocSecAmt' and Line 8c 'WagesSubjectToSSTAmt'.	Rule will not be implemented in Production	Rule will be deleted	11/21/2011
F1040SS(PR)-045	If any Form 1040-SS (PR), Part III, Line 6 'AgriculturalProgramPayments' has a non-zero value, then at least one Part V, Line 1b 'ConservationReserveProgPymtAmt' must have a non-zero value.	Rule will not be implemented in Production	Rule will be deleted	11/21/2011
F2350-001	Form 2350 shall be filed after the 'TaxPeriodEndDate' in the IRS Submission Manifest.	Rule not valid for ATS	Rule will remain disabled in ATS	11/03/2011
F2441-009	Form 2441, Part II, Line 2(b), each	Valid SSN ranges for	Rule to remain disabled	10/31/2011

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	'QualifyingPersonSSN' that has a value must be within the valid ranges of SSN or ITIN or ATIN.	Production do not apply to ATS.	in ATS.	
F2441-009-01	Each 'QualifyingPersonSSN' that has a value on Form 2441, Line 2(b) must be within the valid range of SSN/ITIN/ATIN	Valid SSN ranges for Production do not apply to ATS.	Rule to remain disabled in ATS.	01/03/2012
F5405-002	Form 5405, Line B 'AssetOwnershipPurchasedDt' must be within the date range from 04/08/2008 to 12/01/2009 (both days inclusive).	MeF is not bringing in 1 <sup>st</sup> page.	Rule will be deleted.	10/31/2011
F5405-003	Form 5405, Line 16 'FirstTimeHmByrRepaymentAmt' must be less than Line 10 'HomeBuyerCreditAmt'.	MeF is not bringing in 1 <sup>st</sup> page.	Rule will be deleted.	10/31/2011
F6781-023	If any Line 10e 'CostOrOthBasisPlusSaleExpense' on Form 6781 has a non-zero value, then [StraddlesAndComponentsSchedule] must be present in the return.	Erroneous reject. Statement is not required if Line 10e has an entry	Rule will be deleted	12/07/2011
F8814-004	Form 8814, 'ChildSSN' must be within the valid range of SSN/ITIN/ATIN.	Valid SSN ranges for Production do not apply to ATS.	Rule to remain disabled in ATS.	10/31/2011
F8826-001	The sum of Form 8826, Line 6, 'MultiplyLine5by50Percent', and Line 7, 'DisabledAccessCredits', must not be greater than 5000.	Erroneous reject	Rule will be corrected or deleted in R8.	01/05/2012
F8863-009-02	Each Student SSN that has a value on Form 8863, Line 1(b) and Line 3(b) must be within the valid range of SSN/ITIN/ATIN.	Valid SSN ranges for Production do not apply to ATS.	Rule to remain disabled in ATS.	10/31/2011
8865-203	If Form 8865, Line G6 'NumOfFrgrnDisregardedEntOwned' has a non-zero value, then "IRS8858" must be attached to form 8865.	MeF does not bring in IRS8858 attached to 1040 MeF forms.	Rule will remain disabled for Processing Year 2012	11/04/2011
8891-005	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6b 'USTaxDeferralElectionFirstYr' must have a value.	Erroneous reject – Line 6b is not required unless Line 6a is a "Yes".	Rule will be deleted in R8. New rule to be created for correct	11/04/2011

BR Number	BR verbiage	Reason Disabled	Disposition of Rule	Date Disabled
F8941-006	If Form 8941, Line 16 'SumSmllrAmtAndCreditForHIPAmt' has a non-zero value and Line 18 'SmllEmplrHIPSumLessAllocAmt' has a zero value, then the amount on Line 16 must be equal to the sum of all Form 3800, Line 4h(c) 'SmallEmployerHIPCreditAmt'	Causing erroneous rejects	Will be deleted in R8	01/05/2012
F8941-007	If Form 8941, Line 18 'SmllEmplrHIPSumLessAllocAmt' has a non-zero value, then the amount must be equal to the sum of all Form 3800, Line 4h(c) 'SmallEmployerHIPCreditAmt'.	Causing erroneous rejects	Will be deleted in R8	01/05/2012
IND-002	The 'TaxPeriodEndDate' in the Submission Manifest must be less than the "Received Date".	Received date will be before tax period end date for testing	Rule to remain disabled in ATS.	10/31/2011
IND-015	If checkbox 'WorkPerformedResidingInUSInd' is checked in [FECRecord], then 'CountryCd' must be "US".	CountryCd does not allow for US as a country	FEC schema will be corrected to allow for US or County	10/31/2011
IND-178	The return you submitted could not be processed for one of the following reasons: The Primary SSN of the Tax Form is locked because the Social Security Administration's records identified the taxpayer as being deceased or Information on your account indicates that you may not be eligible to file your return electronically. If you received Letter 4869C please refer to that letter for additional information, make corrections and resubmit your return electronically. Otherwise, please submit a paper return to the processing center appropriate for your address.	NAP rule. Not valid for ATS	Will remain disabled in ATS	01/05/2012
IND-179	The Spouse SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records.	NAP rule. Not valid for ATS	Will remain disabled in ATS	01/05/2012

BR Number	BR verbiage	Reason Disabled	Disposition of Rule	Date Disabled
IND-689	The year of the 'PrimarySignatureDate' in the Return Header must be equal to the processing year.	Rule does not apply in ATS during 2011	Rule will remain disabled in ATS	12/22/2011
IND-900	Primary SSN in the Return Header must not be equal to the Primary SSN of any previously accepted extension.	Duplicate filings are valid in ATS	Will remain disabled in ATS	01/05/2012
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.		Rule to remain disabled in ATS	10/31/2011
R0000-904-01	R0000-904-01 Software ID in the Return Header must have passed testing for the form.	Rule does not apply in ATS	Rule to remain disabled in ATS	12/23/2011
SEIC-F1040-001-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must be within the valid range of SSNs.	SSN range not valid for ATS	Rule will remain disabled in ATS	10/31/2011
SA-F1040-013-01	If Schedule A (Form 1040), Line 5b checkbox 'StateAndLocalSalesTaxInd' is checked, then Schedule A (Form 1040) "Worksheet for Line 7- New motor vehicle taxes", [ Line 3 'NewMtrVehAttributableTaxAmt' and Line 11 'NewMtrVehAllowedDeductionAmt' ] must be equal to zero if an amount is entered.	Rule does not apply to TY2011.	Rule will be deleted.	11/03/2011
SA-1040-016	If Schedule A (Form 1040), Line 21 'UnreimbursedEmployeeExpnssAmt' is not less than 2000 and Line 27 'NetMiscellaneousDeductionsAmt' has a non-zero value, then Form 2106 or Form 2106EZ must be attached to Line 21.	Rule is incorrect.	Rule will be deleted.	11/03/2011
SH-F1040-012	Schedule H(Form 1040), Line 6 'TotSocSecMedcrAndFedIncmTaxAmt' must be equal to Line 23 'TotalTaxHouseholdEmpICalcAmt'.	Rule incorrectly requires a value on Line 23. Part I can be filed without 2 <sup>nd</sup> page.	Rule will be corrected.	10/31/2011