

TY 2012 Publication 1346

The Error Reject Code changes are identified by a single vertical bar in the right margin of Publication 1346(|).

Deletions are indicated by a hyphen followed by a single vertical bar in Publication 1346 (-|).

The following changes are updates effective January 14, 2013. Please be advised that some of these changes may change again in future updates.

ERC Changes:

- ERC 0075 ○ 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.

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; Schedule C; Schedule E with Part/S Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P".

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

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

- ERC 0177 ○ **RESERVED**

- ERC 0191 ○ 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), **Retirement Savings Contribution Credit (SEQ 0950)**, Child Tax Credit (SEQ 0955).

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), **Retirement Savings Contribution Credit (SEQ 0950)**, and Child Tax Credit (SEQ 0955).

- ERC 0198 ○ 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).

○ 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), **F4868 Amount (SEQ 1231)** and Excess SS Tax (SEQ 1241).

- ERC 0260 ○ Form 1040 - Form 8814 Block (SEQ 0853) of Form 1040 must **be blank and Form 8814 Amount (SEQ 0857) must be zero or blank.**

- ERC 0268 ○ Form 1040 - **F8814** Literal (SEQ 0454) of Form 1040 must be blank and **Form 8814 Amount** (SEQ 0455) of Form 1040 must be zero or blank.

- ERC 0274 ○ **RESERVED**

- ERC 0356 ○ Form 1040/A/EZ - The Primary taxpayer (SEQ 0010) did not enter an Identity Protection PIN (SEQ 1330). Please refer to Notice CP01A for further information and resubmit your return with **an Identity Protection PIN**, if applicable.

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

If Current Year F1098-T Received Yes Box (SEQ 0600) or Prior Yr Form 1098-T Received Yes Checkbox (SEQ 0620) **equals X**, then Federal ID of Institution 2 (SEQ 0640) must be significant.

- ERC 0440 ○ **State Record - This state does not participate in the Legacy TY 2012 IMF contingency plan.**

- ERC 0443 ○ **Form 1040 - F8814 Dividends Line 9a (SEQ 0390), F8814 Dividends Line 9b (SEQ 0392), Housing/Foreign Earned Income Exclusion Literal (SEQ 0574), Form 4137 Block (SEQ 1085), F8834 Literal (SEQ 1125), F8845 Literal (SEQ 1129), F8882 Literal (SEQ 1131) and F8874 Literal (SEQ 1133) must equal blank.**

- ERC 0445 ○ **Form 1040 - F8814 Div Line 9a Amt (SEQ 0391), F8814 Div Line 9b Amt (SEQ 0393), Housing/Foreign Earned Income Exclusion Amount (SEQ 0577), F8834 Amount (SEQ 1126), F8845 Amount (SEQ 1130), F8882 Amount (SEQ 1132) and F8874 Amount (SEQ 1134) must equal zero or blank.**

- ERC 0600 ○ Form 1040/1040A/104EZ - IRS Master File indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. **However, for TY 2012, Legacy ELF is not processing Form 8862.**

- ERC 0656 ○ Form 1040 - Form 8801 Block (SEQ 1005 **and** SEQ 1206) must be blank.

- ERC 0709 ○ **RESERVED**

- ERC 0769 ○ Tax Form - When Identity Protection PIN (SEQ 1330) is significant, it must **be numeric characters**.

- ERC 1046 ○ Summary Record - Number of Forms W-2GU Records (SEQ 0063) must equal **zero**.

- ERC 1074 ○ Form 1040 - Other Tax Literal (SEQ 1110) **cannot equal** "HCTC".

- ERC 1120 ○ **RESERVED**

Part 1 Attachment 9

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

When the SSN contains zeros in positions 4 - 5, the SSN is a test SSN and the return will be rejected.

When the SSN contains zeros in positions 6 - 9, the return will be rejected.

Record Layout Changes:

Part 2 Section 2

Form 8863 Page 2

- Seq 0490: Changed the Field Description from N to (N or blank)

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0663" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0205 Record ID		6	"FRMbbb"
0206 Form Number		6	"8863bb"
0207 Page Number		5	"PG02b"
0208 Taxpayer Identification Number		9	N (Primary SSN)
0209 Filler		1	blank
0210 Form Occurrence Number		7	N 0000001 - 0000008
0220 Student's First Name	20	10	AN
0230 Student's Last Name	20	15	AN
0240 Student's Name Control	20	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special Instructions)
0250 Student's SSN	21	9	N
0260 Name of Institution 1	22a	35	AN
0270 Street Address	22a(1)	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE", or blank
0280 City	22a(1)	22	A, Allowable special characters are space, slash, and hyphen or blank

Field Identification No.	Field Description	Form Ref.	Length	Field Description
0290	State Abbreviation	22a(1)	2	A (Standard Postal State Abbreviations) or blank
0300	Zip Code	22a(1)	12	N or blank
0400	Foreign Country	22a(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0410	Foreign Street Address	22a(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0420	Foreign Province/ County	22a(1)	17	AN, Allowable special characters are space, slash, and hyphen or blank
0430	Foreign City/State	22a(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0440	Foreign Postal Code	22a(1)	16	AN, Allowable special characters are space, slash, and hyphen or blank
0450	Current Year F1098- T Received Yes Checkbox	22a(2)	1	"X" or blank
0460	Current Year F1098- T Received No Checkbox	22a(2)	1	"X" or blank
0470	Prior Yr Form 1098- T Received Yes Checkbox	22a(3)	1	"X" or blank
0480	Prior Yr Form 1098- T Received No Checkbox	22a(3)	1	"X" or blank
0490	Federal ID of Institution 1	22a(4)	9	N or blank
0500	Name of Institution 2	22b	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0510	Street Address	22b(1)	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE", or blank
0520	City	22b(1)	22	A, Allowable special characters are space, slash, and hyphen or blank
0530	State Abbreviation	22b(1)	2	A (Standard Postal State Abbreviations) or blank
0540	Zip Code	22b(1)	12	N or blank
0550	Foreign Country	22b(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0560	Foreign Street Address	22b(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0570	Foreign Province/ County	22b(1)	17	AN, Allowable special characters are space, slash, and hyphen or blank
0580	Foreign City/State	22b(1)	35	AN, Allowable special characters are space, slash, and hyphen or blank
0590	Foreign Postal Code	22b(1)	16	AN, Allowable special characters are space, slash, and hyphen or blank
0600	Current Year F1098-T Received Yes Checkbox	22b(2)	1	"X" or blank
0610	Current Year F1098-T Received No Checkbox	22b(2)	1	"X" or blank

Field No.	Identification -----	Form Ref. -----	Length -----	Field Description -----	
0620	Prior Yr Form 1098- T Received Yes Checkbox	22b(3)	1	"X" or blank	
0630	Prior Yr Form 1098- T Received No Checkbox	22b(3)	1	"X" or blank	
0640	Federal ID of Institution 2	22b(4)	9	N or blank	
0650	Prior Year Credit Claimed Yes Checkbox	23	1	"X" or blank	
0660	Prior Year Credit Claimed No Checkbox	23	1	"X" or blank	
0670	Academic Period Eligible Student Yes Box	24	1	"X" or blank	
0680	Academic Period Eligible Student No Box	24	1	"X" or blank	
0690	Post Secondary Education Yes Box	25	1	"X" or blank	
0700	Post Secondary Education No Box	25	1	"X" or blank	
0710	Drug Felony Conviction Yes Box	26	1	"X" or blank	
0720	Drug Felony Conviction No Box	26	1	"X" or blank	
0730	American Opp Qlfy Expenses Amount	27	12	N	
0740	American Opp Qlfy Expenses Less \$2,000	28	12	N	
0750	Amer Opp Allbl Expenses Times Pct Amt	29	12	N	
0760	Amer Opp Credit Net Calc Expenses Amt	30	12	N	
0770	Lifetime Qlfy Expenses Amt	31	12	N	

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
--------------------------------------	-----------------------	-----------------	----------------------------

Record Terminus Character		1	Value "#"
---------------------------	--	---	-----------