

**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 (-|).

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*The following changes are updates effective February 4, 2013. Please be advised that some of these changes may change again in future updates.*

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**ERC Changes:**

- ERC 0025 ○ Schedule A - If Income Taxes Box (SEQ 0093) equals "X", then General Sales Taxes Box (SEQ 0095) must be blank and vice versa.
- ERC 0026 ○ RESERVED
- ERC 0173 ○ Schedule A - If Mortgage Ins. Premiums (SEQ 0205) of Schedule A is significant, then AGI Repeated (SEQ 0770) of Form 1040 must be \$54,500 or less if Filing Status (SEQ 0130) of Form 1040 equals "3" and \$109,000 or less for all other Filing Status (SEQ 0130) of Form 1040.
- ERC 0174 ○ RESERVED
- ERC 0189 ○ Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: Educator Expenses (SEQ 0623), 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).
- ERC 0244 ○ Schedule A - If Income Taxes Box (SEQ 0093) or General Sales Taxes Box (SEQ 0095) equals "X", then State & Local Income Taxes (SEQ 0090) must be significant and vice versa.
- ERC 0247 ○ Form 1040/1040A - The following form cannot be e-filed at this time:  
Form 8863 - Education Credits (American Opportunity and Lifetime Learning Credits)
- ERC 0248 ○ Form 1040 - The following form cannot be e-filed at this time:  
Form 4562 - Depreciation and Amortization
- ERC 0269 ○ RESERVED