

March 16, 2010

### Nature of Changes

TY 2009 Publication 1346 - **File Specification Change #5**

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

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The changes identified below are effective on various dates (see notes below in **blue bold** text for effective dates) The changes identified below will be merged with the TY2009 Publication 1346 posted on [www.irs.gov](http://www.irs.gov) March 15, 2010.

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**Effective March 2, 2010:**

#### Part 1, Attachment 1

- ERC 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.
- o **Removed text**

**Effective March 8, 2010:**

#### Part 1, Section 5

##### .01 Allowable Characters

##### 2. Numeric (N)

- e. **DATE** (DT) - M = Month, D = Day, Y = Year (**YYYY, YYYYMM, YYYYMMDD**); if date is not known or covers various dates, enter zeros unless otherwise specified in the record layout field description. Leading zeros cannot be dropped from date fields for both fixed and variable formats.

If a date field is not defined as "DT" in Part 2 Record Layouts, then the Field Description will specify the required date format.

#### Part 1, Attachment 1

- ERC 1134 o Schedule M - If Filing Status (SEQ 0130) of Form 1040/1040A is other than "2" and **per IRS records an economic recovery payment was not received in 2009**, Government Retiree Credit (SEQ 0200) cannot exceed \$250.

If Filing Status (SEQ 0130) of Form 1040/1040A is other than "2" and **per IRS records an economic recovery payment of \$250 was received in 2009**, Government Retiree Credit (SEQ 0200) cannot be significant.

**An economic recovery payment may have been received if social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits were received.**

ERC 1135 o Schedule M - If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" and per IRS records economic recovery payments were not received in 2009, Government Retiree Credit (SEQ 0200) cannot exceed \$500.

If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" and per IRS records an economic recovery payment of \$250 was received in 2009, Government Retiree Credit (SEQ 0200) cannot exceed \$250.

If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" and per IRS records economic recovery payments of \$500 were received in 2009, Government Retiree Credit (SEQ 0200) cannot be significant.

An economic recovery payment may have been received if social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits were received

### Part 2, Section 3

Schedule SE (Short Form) - Conversion Guide

- Change Seq 0060 "Exempt-Notary Amt" to Seq 0055 "Exempt-Notary Amt"

Schedule SE (Short Form) - Conversion Guide

If the Short Schedule SE was prepared or could have been prepared, it must be electronically filed as a Schedule SE using the following fields:

Field No. ---	Schedule SE Identification -----	Line Reference -----
0010	Name of Self-Employed	
0020	SSN of Self-Employed	
0030	Net Farm Profit/Loss	1a
0035	TP Rcvd SS Retirement/ Disability Benefits	1b
0040	Net Non-Farm Profit/Loss	2
0050	Exempt-Notary Literal	3
<b>0055</b>	Exempt-Notary Amt	3
0070	Total Net Earnings/Loss	3
0075	Min. Profit for SE Tax	4
0160	Self-Employment Tax	5
0165	Deduction for 1/2 of Self-Employment Tax	6

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**Tentatively Effective March 30, 2010:**

**Part 1, Attachment 1**

- ERC 0375 ○ Form 1098C - When Form 1098C Date of Contribution (SEQ 0180) is present then the date must equal the current tax year.
  - Form 1098C - When Form 1098C Date of Sale (SEQ 0220) is present then the date must equal the current tax year or the current processing year.
- ERC 1272 ○ Form 8834 - Year of Vehicle (SEQ 0080, 0190 and 0300) cannot be prior to 2009.
- ERC 1273 ○ Form 8834 Date Vehicle Placed in Service (SEQ 0110, 0220 and 0330) must be later than 02/17/2009 and before 01/01/2010.
- ERC 1274 ○ Form 8910 - Date vehicle was placed in service (SEQ 0050, 0140 and 0230) must be later than 02/17/2009 and before 01/01/2010.
- ERC 1275 ○ Form 8936 - Year of Vehicle (SEQ 0010, 0100 and 0190) cannot be prior to 2009.
- ERC 1276 ○ Form 8936 - Date Vehicle was Placed in Service (SEQ 0040, 0130 and 0220) cannot be earlier than 01/01/2009 and cannot be after 12/31/2009.

**Part 1, Attachment 1**

Added Pub 517 Wrksht 3

**Part 2, Table of Content**

Section 4

- 2106 Worksheet (3)- Enabled

**Part 2, Section 4**

Form 8834 Page 1

- Seqs +0110, 0220, 0330: Deleted (MMDDYYYY) from the Field Description

Form 2106 Worksheet (3)

- New Byte Count: 0405
- Deleted Seqs: 0060 and 0180
- Seq 0040: Changed Form Ref. from "2" to "2A"
- Seq 0050: Changed Form Ref. from "3" to "3B"
- Seq +0080: Changed Form Ref. from "4a" to "4Aa"
- Seq 0100: Changed Form Ref. from "4b" to "4Ab"
- Seq 0120: Changed Form Ref. from "4c" to "4Ac"
- Seq 0140: Changed Form Ref. from "4d" to "4Ad"
- Seq 0160: Changed Form Ref. from "4e" to "4Ae"
- Seq 0170: Changed Form Ref. from "4f" to "5A"
- Added New Seq: 0175
- Seq 0190: Changed Identification to  
"Reimbursement for Oth Exp not in Box 1 of Form W-2"  
Changed Form Ref. from "6" to "6A"
- Added New Seq: 0195

Form 2106 Worksheet (3) (continued)

- Seq 0200: Changed Form Ref. from "7" to "7A"
- Added New Seq: 0205, 0206, 0207, and 0208
- Seq 0210: Changed Form Ref. from "8" to "10A"
- Seq 0220: Changed Form Ref. from "9" to "11B"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0700" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8834bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
*0080	1a	6	DT (YYYYbb) or "STMbnn"
+0090	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0100	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0110	2a	8	DT
+0120	3a	12	N
*0130	4a	6	R or "STMbnn"
+0140	5a	12	N
+0150	6a	12	N
+0160	7a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0170	Multiply Line 7 by Appropriate Percentage 1	8a	12	N
+0180	Vehicle 1 Credit	10a	12	N
0190	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank
0200	Make of Vehicle 2	1b	22	AN, Allowable special   characters are: space, slash and hyphen (-)
0210	Model of Vehicle 2	1b	22	AN, Allowable special   characters are: space, slash and hyphen (-)
0220	Date Vehicle Placed in Service 2	2b	8	DT or blank
0230	Cost of the Vehicle 2	3b	12	N
0240	Business/Investment Use Percentage 2	4b	6	R
0250	Multiply Line 3 by Line 4 2	5b	12	N
0260	Section 179 Expense Deduction 2	6b	12	N
0270	Subtract Line 6 from Line 5 2	7b	12	N --
0280	Multiply Line 7 by Appropriate Percentage 2	8b	12	N --
0290	Vehicle 2 Credit	10b	12	N
0300	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank
0310	Make of Vehicle 3	1c	22	AN, Allowable special   characters are: space, slash and hyphen (-)
0320	Model of Vehicle 3	1c	22	AN, Allowable special   characters are: space, slash and hyphen (-)

Field Identification No.		Form Ref.	Length	Field Description	
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0330	Date Vehicle Placed in Service 3	2c	8	DT or blank	
0340	Cost of the Vehicle 3	3c	12	N	
0350	Business/Investment Use Percentage 3	4c	6	R	
0360	Multiply Line 3 by Line 4 3	5c	12	N	--
0370	Section 179 Expenses Deduction 3	6c	12	N	
0380	Subtract Line 6 from Line 5 3	7c	12	N	
0390	Multiply Line 7 by Appropriate Percentage 3	8c	12	N	
0400	Vehicle 3 Credit	10c	12	N	
0410	Add Columns (a) through (c) on Line 10	11	12	N	
0420	Qualified Plug-in EVC from Partsh/S-Corp	12	12	N	
0430	Business/Investment Part of Credit	13	12	N	
*0440	Amt from Line 3 or Subtract Line 5 from Line 3 V1	14a	12	N or "STMbnn"	
+0450	Multiply Line 14 by Appropriate Percentage V1	15a	12	N	
+0460	Maximum Credit per Vehicle 1	16a	12	N	
+0470	Vehicle 1 Credit	17a	12	N	
0480	Amt from Line 3 or Subtract Line 5 from Line 3 V2	14b	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0500	Multiply Line 14 by Appropriate Percentage V2	15b	12	N
0510	Maximum Credit per Vehicle 2	16b	12	N
0520	Vehicle 2 Credit	17b	12	N
0530	Amt from Line 3 or Subtract Line 5 from Line 3 V3	14c	12	N
0540	Multiply Line 14 by Appropriate Percentage V3	15c	12	N
0550	Maximum credit per Vehicle 3	16c	12	N
0560	Vehicle 3 Credit	17c	12	N
0570	Add Columns (a) through (c) on Line 17	18	12	N
0580	Regular Tax before Credits	19	12	N
0600	Personal Credits from Form 1040/ 1040NR	20	12	N
0610	Subtract Line 20 from Line 19	21	12	N
0620	Personal Use Part of Credit	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0405" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "WSbbbb"
0001		6	Record Number "2106WS"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Record Occurrence Number N 0000001 - 0000002
0010		9	SSN of Minister N
0020	1	6	% of Nondeductible Expenses Worksheet 1 R
0030	2	6	Number of Business Miles N
0040	2A	12	Total Mileage N
0050	3B	12	Meals/Entertainment N
*0070	4a	25	Other Expenses Item 1 AN or "STMbnn"
+0080	4Aa	12	Other Expenses Amount 1 N
0090	4b	25	Other Expenses Item 2 AN
0100	4Ab	12	Other Expenses Amount 2 N
0110	4c	25	Other Expenses Item 3 AN
0120	4Ac	12	Other Expenses Amount 3 N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Other Expenses Item 4	4d	25	AN
0140	Other Expenses Amount 4	4Ad	12	N
0150	Other Expenses Item 5	4e	25	AN
0160	Other Expenses Amount 5	4Ae	12	N
0170	Total Other Expenses	5A	12	N
0175	Amount from Line 3	5B	12	N
0190	Reimbursement for Oth Exp not in Box 1 of Form W-2	6A	12	N --
0195	Reimbursement for M&E not in Box 1 of Form W-2	6B	12	N
0200	Total Unreimbursed Expenses	7A	12	N
0205	Total Unreimbursed Expenses	7B	12	N
0206	Enter the Amount from Line 7	8A	12	N
0207	Multiply Line 7 by 50%	8B	12	N
0208	Add Line 8A and Line 8B	9A	12	N
0210	Nondeductible Form 2106/2106EZ Expenses	10A	12	N
0220	Allowed Deduction	11B	12	N
	Record Terminus Character		1	Value "#"