

Nature of Changes:

Deleted "P" from Error Reject Codes (ERCs) 679 and 680, pages 15 and 79.

Added Foreign Address Information ERC 306, page 31A.

Added PIN Information for ERC 304, page 32.

Revised Field Sequence No. 0075 Jurat/Disclosure Code and 0080 PIN Authorization, page 63.

Added note regarding Primary and Spouse Self-select PINs, page 64.

Revised Field Sequence No. 0140 Identification and revised note, page 67.

Added Form 56 to ERC 020, page 71.

Revised ERC 304 Primary PIN Number Field Sequence No. from 0110 to 0035, page 74.

Revised ERC 306 to include Forms 56 and 9465, page 74

Deleted ERC 699, page 79.

Revised ERC 831 **DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT**, page 80.

Minor editorial changes throughout.

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS (CONTINUED)

- 677 o The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen. Pg. 15
- 678 o The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.
- 679 o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File. ||
- 680 o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File. ||

Section 5 - Validation - Specific Forms

.05 Form 9465 (continued)

(6) Foreign Address

- 306 - If the Address Indicator (SEQ 0095) is set to 3, then Foreign Street (SEQ 0082), Foreign City (SEQ 0084), Foreign Country (SEQ 0086), Postal or ZIP Code (SEQ 0090) must be present and Street Address (SEQ 0050), City (SEQ 0070), State Abbreviation (SEQ 0080) and ZIP Code (SEQ 0090) must not be present. Zeroes in ZIP Code (SEQ 0090) are allowed.

Section 5 - Validation - Specific Forms

.05 Form 9465 (continued)

(7) **Spouse Name Control**

- 006 - If Spouse Name (SEQ 0030) is present, the Spouse Name Control (SEQ 0035) must be present and valid.

For more information on Name Controls, see Part I, Attachment 8.

(8) **Phone Number**

- 318 - Either the Taxpayer's Home Phone Number (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) must be present, 10 characters long and Numeric. The Foreign Phone Number (SEQ 0155) must be present and Numeric and cannot be all zeroes. ||

(10) **Direct Debit Information**

- 396 - The Routing Transit Number (SEQ 0330), Bank Account Number (SEQ 0340), and Checking Account (SEQ 350) or Saving Account (SEQ 360) must be present and valid if taxpayer Chooses monthly payments using the Direct Debit Installment Agreement (DDIA) methods.

For more information on Direct Debit Information, see Part III, Attachment 1.

- 167 - The **Monthly Payment Date** (SEQ 0310) must be present and in the range of 01 to 28.

- 168 - The **Monthly Payment** (SEQ 0300) must be a minimum of \$25.00.

- 172 - The **Amount Owed** (SEQ 0280) CANNOT be greater than \$25,000. |

(10) **Primary PIN**

- 304 - must be present. Authentication Record required. ||

.06 Form Payment

(1) **Record Identification**

- 030 - Form 4868 or Form 2350 must be present when Form Payment is filed.
- Authentication Record must be present when Form Payment is filed.

(2) **Primary and Secondary SSN**

- 395 - The Primary SSN (SEQ 0010) must match with the Primary SSN (SEQ 0090) of Form 4868 or (SEQ 0030) of Form 2350.

- If the Secondary SSN (SEQ 0020) is present, it must match with the Spouse SSN (SEQ 0100) of Form 4868 or (SEQ 0060) of Form 2350.

AUTHENTICATION RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0075	Jurat/Disclosure Code		1	E = Form 4868, Direct Debit only F = Form 9465 G = Form 2350/2688 Self Select PIN H = Form 56
0080	PIN Authorization Code		1	1 = Taxpayer Entered PIN 2 = ERO entered Primary PIN 3 = ERO entered Spouse PIN 4 = ERO entered both PINs
0090	ERO EFIN/PIN		11	AN
0100	Signature of Preparer Other Than Taxpayer (Form 2350 and Form 2688)		35	AN
0110	Signature Explanation (Form 2350 and Form 2688)		80	AN
0120	Fiduciary Name (1) (Form 56)		35	AN
0130	Fiduciary Title (1) (Form 56)		20	AN
0140	Fiduciary Name (2) (Form 56)		35	AN

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
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0150	Fiduciary Title (2) (Form 56)		20	AN or blank
	Record Terminus Character		1	Value "#"

Note: The fields for the Primary and Spouse Self-select PINs are in the document record.

ETD RECAP RECORD

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	Value "RECAPb"
0010	Reserve		8	blank
0020	Reserve		6	N
0030	Total ETD Document Count		6	N
0040	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
0050	Julian Day of Transmission		3	N (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)		2	N
0070	Total ETD Documents Accepted		6	IRS Use Only
0080	Reserve		6	N
0090	Total ETD Documents Rejected		6	IRS Use Only
0100	Reserve		6	N
0110	Reserve		6	N
0120	IRS Computed ETD Document Count		6	N
0130	Filler		17	Blank
0140	Reserved for IRS Use Only		20	Alpha-Numeric
	Record Terminus Character		1	Value "#"

Note: ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465.
The Payment Form is considered an attachment (**DO NOT INCLUDE FORM
PAYMENT IN YOUR COUNT**) as described in Part III, Section 6, ||
Attached Form Identification. ||

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
071	o If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN. (See Part I, Section 10 for the valid range of SSN/ITIN).	Pg 12
167	o Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.	Pg 32
168	o Form 9465 Monthly Payment (SEQ 0300) must be \$25.00 or more.	Pg 32
172	o Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than \$25,000.	Pg 23
304	o If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0035) must be present. o If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present. o The Primary PIN number must be present for Form 2350(SEQ 0330), Form 2688 (SEQ 0280), and Form 9465 (SEQ 0380).	Pg 34 32
306	o For return label for Form 2350, agent Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360). o For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).	Pg 11
306	o Forms filed from foreign country (excluding U.S. possessions), address indicator Form 56 (SEQ 0220, Form 2350 SEQ 0150, Form 2688 SEQ 0150, Form 4868 SEQ 0080, and Form 9465 SEQ 0090) must be set to 3 and the domestic address fields must be blank and Foreign Address fields must be filled.	Pg 11 21 26 31
310	o Forms 4868 and 2350 must be received no later than April 15, 2002 or April 22, 2002 in the case of corrected forms.	Pg 12
311	o Form 2688 must be received no later than August 15, 2001 or August 22, 2002 in the case of retransmitted forms. o For Foreign Forms 4868 and 2350 they must be received no later than June 15, 2002 in the case of retransmitted for June 22, 2002	Pg 12

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
677	o The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.	Pg 15
678	o The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.	
679	o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.	
680	o When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.	
681	o When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.	
682	o When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.	
697	o When the PIN Type Code (SEQ 0008) of Authentication Record is "P", then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.	
698	o When the PIN Type Code (SEQ 0008) of Authentication Record is "P" and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.	
805	o The TRANB record must be present.	Pg 9
806	o The processing site must be a valid ETD site: ANSC, AUSC, CSC, MSC or OSC.	Pg 9

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
822	o The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.	Pg 9
823	o If there is any unrecognizable or inconsistent control data, the transmission will be rejected.	Pg 9
824	o The EFIN of the Transmitter must be present.	Pg 9
825	o The data records of the transmission must be in the following sequence: TRANA, TRANB, all form records and RECAP record.	Pg 9
	o The Form Records must be present.	
	o The Transmission Type Code of the TRANA must be "D".	
831	o Total Form Count on the RECAP record is a count of forms transmitted and must match the counts computed by the IRS. This count is incremented each time the Primary SSN changes.	Pg 9
	NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT	
840	o The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).	Pg 10
900	o The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.	Pg 17
999	o If more than 96 reject conditions are identified, the last eject code will be "999".	

Filers should use the information on the acknowledgment file to resolve reject conditions.