

Filing Season Supplement
for
Authorized IRS *e-file* Providers

Tax Year 2001

Publication 1345A

**This documents supplements
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PART I

Information Directories

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The IRS *e-file* Telephone Directory

Topic	Services Offered	Number
APPLICATION	Answers to questions about the status of Forms 8633 and applying to participate in the IRS <i>e-file</i> Program	1-800-691-1894
CREDIT CARD PAYMENTS	Taxpayers may pay balances due between January 11, 2002 and December 13, 2002	1-800-2PAYTAX <i>www.officialpayments.com</i> 1-888-ALLTAXX <i>www.1888ALLTAXX.com</i>
ELECTRONIC FUNDS WITHDRAWAL (DIRECT DEBIT) PAYMENTS	Taxpayers may check the status or cancel warehoused (deferred) payments	1-888-353-4537
ELECTRONIC FILING BULLETIN BOARD	Requires modem; IRS <i>e-file</i> operations and administrative information, updated periodically; downloadable files	859-292-0137
IRS <i>e-file</i> CONTACT	Get name and information for local contact	1-800-691-1894
FINGERPRINT CARDS	Call to obtain for principals of your firm and responsible officials on new or revised applications	1-800-691-1894
FORMS BY FAX	Need 5 digit fax order number from tax package or catalog	703-368-9694
FRAUD	Report suspicious activity in the IRS <i>e-file</i> Program	1-800-829-0433
PUBLICATIONS	Order IRS publications and forms by phone	1-800-829-3676
SOCIAL SECURITY ADMINISTRATION	For assistance if returns reject due to problems with SSNs, name controls or dates of birth	1-800-772-1213
SUITABILITY	Questions regarding the suitability check process	1-800-691-1894
TAX FORMS	Order IRS forms and publications by phone	1-800-829-3676
TAX HELP	IRS tax assistance	1-800-829-1040
TELETAX (refund info)	Automated refund information – wait at least 3 weeks after acknowledgment before calling	1-800-829-4477
TELETAX (tax help)	Automated tax help– see topic numbers in tax package	1-800-829-4477

TRANSMISSION problems and **PATS TESTING** questions (call the appropriate center below)

ANDOVER Submission Processing Center (not toll free) 978-474-1579

AUSTIN Submission Processing Center (not toll free) 512-460-8900

CINCINNATI Submission Processing Center (not toll free) 859-669-5621

MEMPHIS Submission Processing Center (not toll free) 901-546-2690

OGDEN Submission Processing Center (not toll free) 801-620-7444

The IRS Web Site

www.irs.gov

The following areas exist within the **IRS Web Site**.
IRS Web Site is under revision. Pages should be similar to those below.

ELECTRONIC FILING (IRS *e-file* and electronic payment information for individuals and businesses)

**IRS *e-file* FOR TAX PROFESSIONALS;
IRS *e-file* FOR SOFTWARE DEVELOPERS
AND TRANSMITTERS** (useful, current information intended for those looking to, or currently, participating in the IRS *e-file* Program)

NEWS AND ALERTS FOR *e-file* PROVIDERS (timely, current IRS *e-file* Program updates, seminars, and other important information)

**NEWS AND ALERTS FOR SOFTWARE
DEVELOPERS AND TRANSMITTERS** (timely, current IRS *e-file* Program updates and other important information specifically for Software Developers and Transmitters)

IRS *e-file* PARTNERS (discover how the IRS is partnering with the private sector to expand the IRS *e-file* Program)

**RESOURCES FOR INDIVIDUAL TAXPAYERS:
FIND MY CLOSEST *e-file* PROVIDER** (provides taxpayers with locations of the nearest Authorized IRS *e-file* Providers)

**RESOURCES FOR TAX PROFESSIONALS:
YOUR LOCAL *e-file* CONTACT** (IRS personnel who can help you with information regarding the IRS *e-file* Program)

**RESOURCES FOR TAX PROFESSIONALS:
YOUR STATE *e-file* COORDINATOR** (contacts for Federal/State and direct state *e-file* programs)

TAX PROFESSIONALS PAGE (useful, current information intended for tax professionals)

WHAT'S HOT (the latest information from the IRS)

SUBSCRIBE TO LOCAL NEWS NET (subscribe to receive local IRS information by e-mail)

The IRS e-file Address Book

APPLICATIONS (Form 8633)

Send new applications, revised applications or revisions by letter (on your firm's official letterhead) to:

Andover Submission Processing Center

EFU--Stop 983
P.O. Box 4099
Woburn, MA 01888-4099

FORMS 8453

(mail to the submission processing center which acknowledged the return as received)

<u>Regular Mail</u>	<u>Overnight Mail</u>
<p>Andover Submission Processing Center Attn: Shipping and Receiving Receipt and Control Branch 310 Lowell Street Andover, MA 05501</p>	<p>Andover Submission Processing Center Attn: Shipping and Receiving Receipt and Control Branch 310 Lowell Street Andover, MA 05501</p>
<p>Austin Submission Processing Center Attn: Shipping and Receiving Receipt and Control Branch P.O. Box 1231 Austin, TX 78767-1231</p>	<p>Austin Submission Processing Center Attn: Shipping and Receiving Receipt and Control Branch 3651 South IH 35 Austin, TX 78741</p>
<p>Cincinnati Submission Processing Center Internal Revenue Service P.O. Box 121037 Stop 2701 Covington, KY 41012</p>	<p>Cincinnati Submission Processing Center Attn: Stop 2701 201 West Rivercenter Boulevard Covington, KY 41019</p>
<p>Memphis Submission Processing Center Internal Revenue Service P.O. Box 1898 Memphis, TN 38101</p>	<p>Memphis Submission Processing Center Internal Revenue Service Attn: Stop 2711 5333 Getwell Road Memphis, TN 38101</p>
<p>Ogden Submission Processing Center Internal Revenue Service Attn: Stop 6052 1160 West 1200 South Ogden, UT 84201</p>	<p>Ogden Service Center Internal Revenue Service Attn: Stop 6052 1160 West 1200 South Ogden, UT 84201</p>

IRS *e-file* SUBMISSION PROCESSING CENTER Relationships

SUBMISSION PROCESSING CENTER

Submit Form 8453 to the associated service center based on your business location listed below.

NOTE: If your clients file **Federal/State** returns, submit Form 8453 to the associated submission processing center based on the states listed below.

ANDOVER

Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia

AUSTIN

Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin

CINCINNATI

Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia

MEMPHIS

Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee

OGDEN

Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming

If your clients file their Forms 1040 with Forms 2555 or 2555-EZ or have a foreign address, submit Form 8453 to Andover

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PART II

Tax Year 2001 Filing Season Information

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IRS e-file Program Updates for Tax Year 2001

Using Third Parties for IRS e-file Related Activities

Authorized IRS *e-file* Providers may associate with third parties for IRS *e-file* related activities only if the third party agrees to adhere to all applicable requirements for participation in the IRS *e-file* Program as set forth in Revenue Procedure 2000-31 and in publications and notices governing the IRS *e-file* Program. The IRS may require the Provider to discontinue their association with third parties not adhering to the IRS *e-file* Program requirements. The IRS may also sanction a Provider that knowingly and directly or indirectly associates with a third party that is not adhering to applicable IRS *e-file* requirements.

Forms W-2 Are Required

It is important that income tax returns reflect the correct amount of income and federal income tax withheld. Correct information establishes an accurate return and when applicable, a valid claim for refund of overpayment of withheld taxes. To ensure accurate returns and valid claims for refunds, the Internal Revenue Service continues to require that Electronic Return Originators (EROs) receive Forms W-2 from taxpayers prior to the origination of the submission of the electronic return. The importance of verifying and reporting questionable Forms W-2 is explained in SAFEGUARDING the IRS *e-file* Program from Fraud and Abuse below. Only upon receipt of Form W-2 can an ERO ensure the accuracy and validity of the income and withheld taxes that is the basis of a taxpayer's return and claim. In this second year of addressing ERO compliance with this requirement, the IRS intends to appropriately sanction violators of this requirement. Sanctioning will be in accordance with Revenue Procedure 2000-31 and Publication 1345, Chapter 6. If you have actual knowledge that an ERO is originating the electronic submission of a return prior to the receipt of Form W-2 you may advise the IRS by calling 1-800-829-1040. You will be referred to your local *e-file* monitoring coordinator to provide the name and address of the ERO.

Quick Alerts

"Quick Alerts" is a secure messaging system implemented October 30, 2001. It is "*push*" technology to quickly issue messages to subscribers, via their choice of e-mail, fax, telephone or cell-phone. The system is used to communicate "ALERTS", General Notifications, and General IRS *e-file* Submission Processing Center Messages. It is currently available to software developer and transmitter subscribers. New subscribers may sign up at www.envoyprofiles.com/Quickalerts or at the IRS web site at www.irs.gov.

SAFEGUARDING the IRS e-file Program from Fraud and Abuse

All Authorized IRS *e-file* Providers must be on the lookout for fraud and abuse in the IRS *e-file* Program. In addition to the toll-free number, 1-800-829-0433, listed in Publication

1345 for reporting suspicious activity, the Service is adding fax numbers and an e-mail address as new ways to report fraud and abuse. In addition, we are providing some guidance on what to look for and how to report it.

Indicators of abusive or fraudulent returns may be unsatisfactory responses to filing status questions, multiple returns with the same address, and missing or incomplete Schedules A and C income and expense documentation. A “fraudulent return” is a return in which the individual is attempting to file using someone else’s name or SSN on the return or where the taxpayer is presenting documents or information that have no basis in fact. NOTE: Fraudulent returns should not be filed with the Service. A “potentially abusive return” is a return that (1) is not a fraudulent return; (2) the taxpayer is required to file; (3) but may contain inaccurate information and may lead to an understatement of a liability or an overstatement of a credit resulting in production of a refund to which the taxpayer may not be entitled. NOTE: A financial institution’s decision to deny a bank product is not necessarily an indication of a potentially abusive return.

The Service has identified questionable Forms W-2 as a key indicator of potentially abusive or fraudulent returns. When examining Forms W-2 that appear suspicious, ask for valid identification. If you believe Forms W-2 are not genuine, provide the following information to the IRS using the following format:

Field	Source	Format
Acknowledgement Date	IRS Acknowledgement	MM/DD/YYYY
DCN	IRS Acknowledgement	14 numbers including leading zeroes
Primary SSN	Return	Like 123-12-1234
Primary Taxpayer Name	Return	Full name as spelled on return in 1 field
Taxpayer Address Line 1	Return	Full address shown on return
Taxpayer Address City	Return	City part of address shown on return
Taxpayer Address State	Return	State part of address shown on return
Taxpayer Address Zip	Return	Zip part of address shown on return
Employee SSN	Form W-2	Like 123-12-1234
Employee Name	Form W-2	Full name as spelled on Form W-2 in 1 field
Employer EIN	Form W-2	Like 12-1234567
Employer Name	Form W-2	Full name as spelled on Form W-2 in 1 field
Employer Contact Name	Person calling Employer to verify Form W-2	Full name in 1 field
Employer Contact Phone	Person calling Employer to verify Form W-2	Like 123-123-1234
Notes	Person submitting report	Multi-line note field

You should report fraudulent or abusive returns and questionable Forms W-2 to the Internal Revenue Service by calling 1-800-829-0433, e-mailing the information to HQ-ORF@ci.irs.gov, or faxing the information to the fraud detection center for your state indicated below. E-mailed or faxed reports should include appropriate information as shown in the chart above. Describe the false items in the field designated for notes.

STATES	FRAUD DETECTION CENTER	FAX NUMBER
CT, MA, ME, NH, RI, VT, UPSTATE NY, MI 691-6902	ANDOVER	(978)

GA, NC, SC, AL, FL 454-1746*	ATLANTA	(770)
TX, NM, AZ 460-7436	AUSTIN	(512)
BROOKLYN, MANHATTAN, NJ 447-4608	BROOKHAVEN	(631)
OH, KY, WV, IN 669-3711	CINCINNATI	(859)
CA 265-7258	FRESNO	(559)
IL, WI, ND, SD, NE, IA, KS, MO 823-8543	KANSAS CITY	(816)
AR, TN, MS, LA, OK 546-3148	MEMPHIS	(901)
CO, MT, WY, UT, NV, ID, OR, WA, AK, HI 620-6806	OGDEN	(801)
PA, VA, MD, DE 516-1445	PHILADELPHIA	(215)

*The Atlanta Fraud Detection Center will be moving in November 2001. A new FAX number will be available in January 2002.

Debt Indicator

Beginning with filing season 2002, the debt indicator code (DI) will be present in all IRS *e-file* acknowledgment files. In prior years, the DI was made available to taxpayers whose authorized IRS *e-file* providers were participating in a pilot program. The DI indicates whether the taxpayer owes a debt to the IRS or one of the agencies managed by the Financial Management System (FMS). This field will be either N (none), I (IRS), F (FMS), or B (Both). FMS debts are for past due student loans, child support, federal taxes, state taxes, or other governmental agency debts. If the taxpayer is expecting a refund, it may be offset if a debt is owed. The debt indicator code may be shared with the taxpayer.

Refund Anticipation Loans (RALs)

With the elimination of the Debt Indicator as a pilot, all providers for On-Line Filing may offer, participate in, and facilitate a Refund Anticipation Loan (RAL) for taxpayers filing returns using On-Line Filing. All Providers assisting taxpayers with RALs must adhere to the rules for RALs included in Chapters 3 and 6 of Publication 1345.

New Forms

Twenty-nine additional forms and schedules will be accepted for IRS *e-file* for Tax Year 2001:

- Form 56, *Notice Concerning Fiduciary Relationship* (New ETD Form)
- Form 982, *Reduction of Tax Attributes Due to Discharge of Indebtedness*
- Form 2120, *Multiple Support Declaration*
- Form 2439, *Notice to Shareholder of Undistributed Long-term Capital Gains*

Form 4563, *Exclusion of Income for Bona Fide Residents of American Samoa*
 Form 5074, *Allocation of Individual Income Tax to Guam or the Commonwealth of the Northern Mariana Islands*
 Form 5471, *Information Return of U.S. Persons with Respect to Certain Foreign Corps*
 Form 5471 Schedule J, *Accumulated Earnings & Profits (E&P) of Controlled Foreign Corporation*
 Form 5471 Schedule M, *Transactions Between Controlled Foreign Corporation and Shareholders or Other Related Persons*
 Form 5471 Schedule N, *Return of Officers, Directors, and 10% or More Shareholders of a Foreign Personal Holding Company*
 Form 5471 Schedule O, *Organization or Reorganization of Foreign Corporation, and Acquisitions and Dispositions of Its Stock*
 Form 5713, *International Boycott Report*
 Form 5713 Schedule A, *International Boycott Factor (Section 999(c)(1))*
 Form 5713 Schedule B, *Specifically Attributable Taxes & Income (Section 999(c)(2))*
 Form 5713 Schedule C, *Tax Effect of the International Boycott Provisions*
 Form 8082, *Notice of Inconsistent Treatment or Administrative Adjustment Request*
 Form 8275, *Disclosure Statement*
 Form 8275-R, *Regulation Disclosure Statement*
 Form 8609, *Low-Income Housing Credit Allocation Certification*
 Form 8609 Schedule A, *Annual Statement*
 Form 8611, *Recapture of Low-Income Housing Credit*
 Form 8621, *Return by Shareholder of a Passive Foreign Investment Co. or Qualified Electing Fund*
 Form 8689, *Allocation of Individual Income Tax to the Virgin Islands*
 Form 8697, *Interest Computation Under the Look-Back Method*
 Form 8865, *Return of U.S. Persons with Respect to Certain Foreign Partnerships*
 Form 8865 Schedule K-1, *Partner's Share of Income, Credits, Deductions, etc.*
 Form 8865 Schedule P, *Acquisitions, Dispositions and Changes in Interests in a Foreign Partnership*
 Form 8866, *Interest Computation Under the Look-Back Method for Property Depreciated Under Income Forecast Method*

Note: Forms W-2C and 8594 will not be available for IRS e-file for Tax Year 2001 as was planned.

ADVANCE RATE REDUCTION CREDIT

If a taxpayer did not receive the maximum Advance Rate Reduction Credit, and is entitled to claim the additional amount on their 2001 tax return, it can be claimed on Form 1040/A/EZ on the Rate Reduction Credit line. On the electronic return claiming this amount, there will be **no** up-front comparison or validation of the amount. After the return has been accepted, the verification will be performed later during the processing of the return. **Caution:** If the amount of the Rate Reduction Credit is incorrect, the processing of the return may be delayed and the refund or balance due amount may change.

Form Payment Records

The Acknowledgement File Key Record will indicate when a valid payment record is received on an accepted return. The payment record will be processed in accordance with the requested payment date.

The Form 2350 will now include an Electronic Funds Withdrawal (Direct Debit) payment option.

Self-Select PIN

Most taxpayers can use the Self-Select PIN to sign their tax returns. This can be used instead of completing and mailing Form 8453. See http://www.irs.ustreas.gov/prod/elec_svs/ss-pin.html for more information.

The following taxpayers are eligible to use a self-selected PIN:

- Taxpayers who filed Form 1040, 1040A, 1040EZ, or filed using Telefile for Tax Year 2000;
- Taxpayers who filed Form 1040PR for Tax Year 2000, who are eligible to file Form 1040 in Tax Year 2001;
- Taxpayers who did not have a requirement to file for Tax Year 2000, but have filed previously;
- Taxpayers who are sixteen or older on or before December 31, 2001;
- Military personnel residing overseas with APO/FPO addresses; and
- Taxpayers residing in the American possessions of the Virgin Islands, Puerto Rico, American Samoa, Guam and the Northern Marianas, or with foreign country addresses.

The following taxpayers are NOT eligible to use a self-selected Pin:

- Taxpayers under the age of sixteen;
- Taxpayers required to file either Form 8283, Non-Cash Charitable Contributions with Section B completed or Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents; and
- Taxpayer is a decedent.

New IRS e-file Signature Authorization Forms

In some instances, taxpayers may wish to self-select a Personal Identification Number (PIN), and indicate they are unavailable or unable to return to the ERO's office to sign their electronically prepared individual income tax return or application for extension of time to file. Two IRS numbered forms, as listed below, have been introduced for Tax Year 2001 for this purpose. These forms are similar to, but replace, the unnumbered authorization formats used for Tax Year 2000.

- Form 8879, *IRS e-file Signature Authorization*, is used for filers of Form 1040 series returns for the Self-Select PIN.

- Form 8878, *IRS e-file Signature Authorization – Application for Extension of Time to File*, is available for filers of extensions of time to file.

Refer to pages 26-28 of this publication for exhibits of Forms 8879 and 8878 and instructions. Use these forms for IRS *e-file* Signature Authorization referenced in Publication 1345, Chapter 3. Prior references to DRAFT Form 13138, *IRS e-file Signature Worksheet*; *IRS e-file Authentication Worksheet*; or DRAFT *IRS e-file Signature Worksheet - Extension of Time to File* provided in other IRS communications are also superseded.

Accepted Forms and Schedules Information

The following chart identifies the forms and schedules accepted in the TY 2001 IRS *e-file* Program and the maximum number of each that may be submitted with each return or as an electronically transmitted document.

Form or Schedule	Maximum Number		Form or Schedule	Maximum Number
Form 1040	1		Form 3468	1
Schedule A&B	1		Form 3800	1
Schedule C	8		Form 3903	2
Schedule C-EZ	1 per taxpayer*		Form 4136	1
Schedule D	1		Form 4137	1 per taxpayer*
Schedule E	15**		Form 4255	1
Schedule EIC	1		Form 4562	30
Schedule F	2		Form 4563	2
Schedule H	1 per taxpayer*		Form 4684	1
Schedule J	1		Form 4797	1
Schedule R	1		Form 4835	4
Schedule SE	1 per taxpayer*		Form 4952	1
Form 1040A	1		Form 4970	1
Schedule 1	1		Form 4972	1 per taxpayer*
Schedule 2	1		Form 5074	1
Schedule 3	1		Form 5329	1 per taxpayer*
Form 1040EZ	1		Form 5471	1
Form 1099-R	10		Schedule J	1
Form W-2	50		Schedule M	5
Form W-2G	30		Schedule N	1
Form 982	2		Schedule O	5
Form 1116	20		Form 5713	1
Form 2106	1 per taxpayer*		Schedule A	5
Form 2106-EZ	1 per taxpayer*		Schedule B	5
Form 2120	4		Schedule C	1
Form 2210	1		Form 5884	1
Form 2210F	1		Form 6198	10
Form 2439	4		Form 6251	1
Form 2441	1		Form 6252	3
Form 2555	1 per taxpayer*		Form 6478	1
Form 2555EZ	1 per taxpayer*		Form 6765	1

Accepted Forms and Schedules Information (Cont.)

Form or Schedule	Maximum Number		Form or Schedule	Maximum Number
Form 6781	1		Form 8835	1
Form 8082	4		Form 8839	1
Form 8271	2		Form 8844	1
Form 8275	1		Form 8845	1
Form 8275-R	1		Form 8846	1
Form 8283	2		Form 8847	1
Form 8379	1		Form 8853	1
Form 8396	1		Form 8859	1
Form 8582	1		Form 8861	1
Form 8582-CR	1		Form 8862	1
Form 8586	1		Form 8863	1
Form 8606	1 per taxpayer*		Form 8865	5
Form 8609	10		Schedule K-1	5
Schedule A	10		Schedule O	5
Form 8611	5		Schedule P	5
Form 8615	1		Form 8866	5
Form 8621	5			
Form 8689	1			
Form 8697	4		Authentication Record	1
Form 8801	1		Form Payment	2
Form 8812	1		Form 9465	1
Form 8814	10		ST 0001	1
Form 8815	1		ST 0002	9
Form 8820	1			
Form 8824	5			
Form 8826	1			
Form 8828	1		Form 56	1
Form 8829	8***		Form 2350	1
Form 8830	1		Form 2688	1
Form 8834	5		Form 4868	1

* Maximum of two per return on a joint return (one for each taxpayer)

**Maximum of 45 (three rental properties on each Schedule E)

*** One Form 8829 for each Schedule C

Post of Duty Codes for Forms 2555 and 2555EZ

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code
Afars & Issas	84
Afghanistan	84
Albania	15
Algeria	84
Andorra	08
Angola	84
Anguilla	85
Antarctica	85
Antigua & Barbuda	49
Arab Republic of Egypt	25
Argentina	54
Armenia	85
Aruba	49
Ascension Island	84
Ashmore & Cartier Islands	85
Australia	68
Austria	13
Azerbaijan	15
Azores	85
Bahamas	44
Bahrain Islands	25
Baker Islands	85
Bangladesh	75
Barbados	49
Bassas da India	85
Belarus	85
Belgium	11
Belize	45
Benin	29
Bermuda	44
Bhutan	84
Bolivia	54
Botswana	84
Bouvet Island	85
Brazil	53
British Honduras	45
British Indian Ocean Territory	85
British Virgin Islands	49
Brunei	84
Bulgaria	15
Burma	75

Country	Code
Burundi	84
Byelarus	85
Cambodia	84
Cameroon	84
Canada – Alberta	33
Canada – British Columbia	32
Canada – Manitoba	33
Canada – New Brunswick	37
Canada – Newfoundland	37
Canada – Northwest Territory	32
Canada – Nova Scotia	37
Canada – Ontario	35
Canada – Prince Edward Island	37
Canada – Quebec	34
Canada – Saskatchewan	33
Canton & Enderbury Islands	84
Cape Verde	43
Cayman Islands	43
Central African Republic	84
Ceylon	75
Chad	84
Channel Islands	02
Chile	54
China (Taiwan)	65
China, People’s Republic	38
Christmas Island (Indian Ocean)	85
Christmas Island (Pacific Ocean)	84
Clipperton Island	85
Cocos (Keeling) Islands	44
Colombia	45
Commonwealth of Indep. States (USSR)	15
Comoro Islands	84
Congo	84
Cook Islands	84
Coral Sea Islands Territory	85
Costa Rica	45
Cuba	84
Cyprus	19
Czech Republic	15
Dahomey	84
Burkina	84

Post of Duty Codes for Forms 2555 and 2555EZ

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code
Denmark	03
Djibouti	84
Dominica	49
Dominican Republic	44
Ecuador	45
Egypt	25
El Salvador	45
Ellice Islands	84
England	02
England – London	01
Equatorial Guinea	84
Estonia	85
Ethiopia	84
Europa Island	85
Falkland Islands	84
Faroe Islands	84
Federated States of Micronesia	85
Fiji	84
Finland	03
Formosa	65
France	08
France – Paris	07
French Guinea	84
French Polynesia	84
French Southern & Antarctic Lands	85
Gabon	84
Gambia	84
Gaza Strip	84
Georgia	15
Germany	13
Ghana	84
Gibraltar	09
Gilbert Island	84
Glorioso Islands	85
Great Britain	02
Great Britain – London	01
Greece	19
Greenland	84
Grenada	84
Guadeloupe	49
Guatemala	45

Country	Code
Guernsey	02
Guinea	84
Guinea-Bissau	84
Guyana	49
Haiti	44
Heard Island & McDonald Island	84
Holland	14
Honduras	45
Hong Kong	73
Howland Island	85
Hungary	15
Iceland	84
India	75
Indonesia	74
Iran	84
Iraq	84
Iraq – Saudi Arabia Neutral Zone	84
Ireland	02
Isle of Man	02
Israel	19
Italy	19
Italy – Rome	18
Ivory Coast	84
Iwo Jima (Japan)	84
Jamaica	44
Jan Mayen	84
Japan	60
Japan – Tokyo	59
Jersey	02
Johnston Atoll	84
Jordan	84
Juan de Nova Island	85
Kampuchea	84
Kazakhstan	15
Kenya	29
Kingman Reef	85
Kiribati	84
Korea, Democratic People’s Rep. Of	85
Korea, Republic of	61
Kuwait	25
Kyrgyzstan	15

Post of Duty Codes for Forms 2555 and 2555EZ

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code
Laos	84
Latvia	15
Lebanon	84
Lesotho	84
Liberia	09
Libya	84
Lichtenstein	08
Lithuania	15
Luxembourg	08
Macau	85
Madagascar	84
Malawi	84
Malaysia	74
Maldives	84
Mali	84
Malta	19
Marshall Islands	85
Martinique	85
Mauritania	84
Mauritius	84
Mayotte	85
Mexico	42
Mexico City	41
Micronesia, Federal States of	85
Midway Islands	85
Moldova	85
Monaco	08
Mongolia	84
Montserrat	49
Morocco	84
Mozambique	29
Muscat	25
Myanmar	75
Namibia	85
Nauru	70
Navassa Island	85
Nepal	75
Netherlands	14
Netherlands Antilles	49
New Caledonia	84
New Hebrides (Ranuatn)	70

Country	Code
New Zealand	70
Nicaragua	45
Niger	85
Nigeria	29
Niue (New Zealand)	84
Norfolk Island	84
Northern Ireland	02
Norway	03
Okinawa (Japan)	60
Oman	25
Other Countries	85
Pakistan	75
Palau	85
Palmyra Atoll	85
Panama	48
Papua-New Guinea	70
Paraguay	54
Persia	84
Peru	54
Philippines	63
Pitcairn Islands	84
Poland	15
Portugal	09
Portuguese Timor	74
Qatar	25
Reunion Island	84
Romania	15
Russia	15
Rwanda	84
San Marina	19
Sao Tome and Principe	84
Saudi Arabia	24
Scotland	02
Senegal	84
Seychelles	84
Sierra Leone	84
Singapore	74
Slovakia (Slovic Republic)	15
Solomon Islands	84
Somalia	84
South Africa	28

Post of Duty Codes for Forms 2555 and 2555EZ

If the country is not listed, use Post of Duty Code “85” – Other Countries

Country	Code
South-West Africa	85
Southern Rhodesia	85
Southern Yemen	84
Soviet Union	15
Spain	09
Spratly Islands	85
Sri Lanka	75
St. Christmas-Nevis	49
St. Christopher	49
St. Helena	49
St. Kitts & Nevis	49
St. Lucia Island	49
St. Pierre & Miquelon	37
St. Vincent and the Grenadines	49
Sudan	84
Suriname	84
Svalbard	84
Swaziland	84
Sweden	03
Switzerland	10
Syria	84
Taiwan	65
Tajikistin	15
Tanzania, United Republic of	84
Thailand	75
Tobago	49
Togo	84
Tokelau Islands	84
Tonga	84
Trinidad & Tobago	49
Tromelin Island	85
Trust Territory of the Pacific Islands	85
Tunisia	84

Country	Code
Turkey	19
Turkmenistan	15
Turks and Caicos Islands	43
Tuvalu	84
Uzbekistin	15
Uganda	84
Ukraine	15
Union of Soviet Socialist Republics	85
United Arab Emirates	25
United Kingdom	02
United Kingdom – London	01
Upper Volta	84
Uruguay	54
Uzbekistan	85
Vanuatu	70
Vatican City	18
Venezuela	49
Vietnam	84
Wake Island	85
Wales	02
Wallis & Futuna	84
West Bank	85
West Indies	44
Western Sahara	85
Western Samoa	84
Yemen (Aden)	84
Yemen (Sanaa)	24
Yugoslavia	15
Zaire	29
Zambia	84
Zimbabwe	29

Declaration Control Number (DCN)

00 - [] - [] - 2

IRS Use Only—Do not write or staple in this space.

Form 8453

U.S. Individual Income Tax Declaration for an IRS e-file Return

OMB No. 1545-0936

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2001

2001

See instructions on back.

Use the IRS label. Otherwise, please print or type.

Label Here

Form fields for name, address, and social security numbers.

Important! You must enter your SSN(s) above.

Part I Tax Return Information (Whole dollars only)

Table with 5 rows for tax return information: Adjusted gross income, Total tax, Federal income tax withheld, Refund, Amount you owe.

Part II Declaration of Taxpayer (Sign only after Part I is completed.)

- 6a, b, c: Consent to direct deposit, do not want direct deposit, or authorize ACH electronic funds withdrawal.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my ERO and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2001 Federal income tax return.

Sign Here

Signature lines for taxpayer and spouse.

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge.

Form fields for ERO's signature, date, and firm information.

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Form fields for Paid Preparer's signature, date, and firm information.

General Instructions

TIP Instead of filing Form 8453, the taxpayer may be able to sign the return electronically using a self-selected PIN. For details, go to the IRS Web Site at www.irs.gov or see Publication 1345.

Purpose of Form

Use Form 8453 to:

- Authenticate the electronic portion of Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements,
- Authorize the electronic return originator (ERO) to transmit via a third-party transmitter, and
- Provide the taxpayer's consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed and/or a payment of estimated tax.

When and Where To File

This form must be mailed to the service center where the electronic return was transmitted within 3 business days after the ERO has received acknowledgment from the IRS that the return was accepted. See **Pub. 1345A**, Filing Season Supplement for Authorized IRS e-file Providers, for the address. Only the Andover, Austin, Cincinnati, Memphis, and Ogden Service Centers can accept electronic returns.

Line Instructions

Declaration Control Number (DCN).

The DCN is a 14-digit number assigned by the ERO to each return. Clearly type or print the DCN in the top left corner of each Form 8453. Enter the number **after** the IRS has acknowledged receipt of the electronic return as follows:

<u>Boxes</u>	<u>Entry</u>
1-2	File identification number (always "00")
3-8	Electronic filer identification number (EFIN) assigned by the IRS
9-11	Batch number (000 to 999) assigned by the ERO
12-13	Serial number (00 to 99) assigned by the ERO
14	Year digit (for returns filed in 2002, the year digit is "2")

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-2.

Name and Address. If the taxpayer received a peel-off name and address label from the IRS, put the label in the name area. Cross out any errors and print the correct information. Add any missing items, such as apartment

number. If the taxpayer did not receive a label, print or type the information in the spaces provided.

P.O. Box. Enter the box number **only** if the post office does not deliver mail to the taxpayer's home.

Note: *The address must match the address shown on the electronically filed return.*

Social Security Number (SSN). Be sure to enter the taxpayer's SSN in the space provided on Form 8453. If a joint return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453. The method of payment depends on whether the taxpayer checks the box on line 6b or 6c. For details, see the instructions for Part II.

Part II—Declaration of Taxpayer

Note: *The taxpayer **must** check all applicable boxes on line 6.*

If there is an amount on line 5 and the taxpayer checks box 6b and is paying by check or money order, mail the payment by April 15, 2002, with **Form 1040-V** to the applicable address shown on that form.

If the taxpayer checks box 6c, the taxpayer must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number.
- Account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date the taxpayer wants the debit to occur).

An electronically transmitted return will not be considered complete, and therefore filed, unless and until a Form 8453 signed by the taxpayer is received by the IRS.

The taxpayer's signature allows the IRS to disclose to the ERO and/or transmitter the reason(s) for a delay in processing the return or refund. In the case of a taxpayer who is applying for a refund anticipation loan or similar product, the taxpayer's signature also allows the IRS to advise the ERO and/or transmitter if a refund offset may occur.

If the ERO makes changes to the electronic return after Form 8453 has been signed by the taxpayer but before it is transmitted and either 1 or 2 below applies, the ERO must have the taxpayer complete and sign a corrected Form 8453.

1. The adjusted gross income on line 1 differs from the amount on the electronic return by more than \$50 or

2. The total tax on line 2, the Federal income tax withheld on line 3, the refund on line 4, or the amount owed on line 5 differs from the amount on the electronic return by more than \$14.

Part III—Declaration of Electronic Return Originator (ERO) and Paid Preparer

The IRS requires the ERO's signature. A paid preparer must sign Form 8453 in the space for **Paid Preparer's Use Only**. Only handwritten signatures are acceptable. But if the paid preparer is also the ERO, do not complete the paid preparer's section. Instead, check the box labeled "Check if also paid preparer."

Note: *If the paid preparer's signature cannot be obtained on Form 8453, you may attach a copy of Form 1040, 1040A, or 1040EZ instead. Attach **only** pages 1 and 2, and write "COPY—DO NOT PROCESS" on each page.*

Refunds. After the IRS has accepted the return, the refund should be issued within 3 weeks. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate.

Refund Information. Refund information is available on TeleTax. Call 1-800-829-4477.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **When and Where To File** on this page.



Declaration Control Number (DCN)

00 - [] - [] - 2

IRS Use Only—Do not write or staple in this space.

Form 8453-OL

U.S. Individual Income Tax Declaration for an IRS e-file On-Line Return

OMB No. 1545-1397

Department of the Treasury Internal Revenue Service

For the year January 1–December 31, 2001

2001

See instructions on back.

Use the IRS label. Otherwise, please print or type.

Labels: L, A, B, E, L, H, E, R, E. Fields: Your first name and initial, Last name, Your social security number, Spouse's social security number, Home address (number and street), Apt. no., City, town or post office, state, and ZIP code, Important! You must enter your SSN(s) above., Daytime phone number.

Part I Tax Return Information (Whole dollars only)

Table with 2 columns: Description (Adjusted gross income, Total tax, Federal income tax withheld, Refund, Amount you owe) and Line Number (1-5).

Part II Declaration of Taxpayer

- 6a [] I consent that my refund be directly deposited...
b [] I do not want direct deposit of my refund or I am not receiving a refund.
c [] I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal...

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my intermediate service provider and/or transmitter and the amounts in Part I above agree with the amounts on the corresponding lines of the electronic portion of my 2001 Federal income tax return.

Sign Here [] Your signature Date [] Spouse's signature. If a joint return, both must sign. Date



You may be able to file a completely paperless return! Your tax preparation software contains information about using a self-select PIN instead of filing Form 8453-OL. Or, you can visit the IRS Web Site at www.irs.gov.

General Instructions

Purpose of Form

Use Form 8453-OL to:

- Authenticate the electronic portion of your 2001 Form 1040, 1040A, or 1040EZ,
- Send any accompanying paper schedules or statements, and
- Provide your consent to directly deposit any refund and/or authorize an electronic funds withdrawal for payment of Federal taxes owed and/or a payment of estimated tax.

Who Must File

If you are filing a 2001 Form 1040, 1040A, or 1040EZ through an intermediate service provider and/or transmitter, you must file a signed 2001 Form 8453-OL with the IRS. If you do not, you will not have filed a valid return for 2001, and we may not allow you to file electronically next year.

Note: *Do not send a copy of your Form 1040, 1040A, or 1040EZ.*

When and Where To File

You must mail this form to the IRS on the next working day after you have received acknowledgment from your intermediate service provider and/or transmitter that the IRS has accepted your electronically filed return. The address should be included in your acknowledgment message. If not, mail Form 8453-OL to the IRS at the applicable address shown in the chart below. If you do not receive an acknowledgement, you must contact your intermediate service provider and/or transmitter.

Line Instructions

Declaration Control Number (DCN). The DCN is a 14-digit number assigned to your return by your intermediate service provider and/or transmitter. It should be included in your acknowledgment message. Clearly type or print the DCN in the top left corner of Form 8453-OL. The first two digits are always "00". The next six digits are the electronic filer identification number (EFIN). The next five digits are the batch number and serial number. The "2" represents the year the return is filed (2002).

Example. The EFIN is 509325. The batch number is 000. The serial number is 56. The DCN is 00-509325-00056-2.

Name and Address. If you received a peel-off name and address label from the IRS, put the label in the name area. Cross out any errors and print the correct information. Add any missing items, such as your apartment number. If you did not receive a label, print or type the information in the spaces provided.

P.O. Box. Enter your box number **only** if the post office does not deliver mail to your home.

Note: *The address must match the address shown on your electronically filed return.*

Social Security Number (SSN). Be sure to enter your SSN in the space provided on Form 8453-OL. If a joint return, list the SSNs in the same order as the first names.

Part I—Tax Return Information

Line 5. Do not include any payment with Form 8453-OL. The method of payment depends on whether you check the box on line 6b or 6c. For details, see the instructions for Part II.

Part II—Declaration of Taxpayer

Note: *You must check all applicable boxes on line 6.*

If there is an amount on line 5 and you check box 6b and are paying by check or money order, **do not** attach your payment to Form 8453-OL. Instead, mail it by April 15, 2002, with **Form 1040-V** to the IRS at the applicable address shown on that form. If you do not have a Form 1040-V, you may be able to get it from your intermediate service provider and/or transmitter. You can also see your tax return instruction booklet for other ways to get forms, or visit the IRS Web Site at www.irs.gov.

If you check box 6c, you must ensure that the following information relating to the financial institution account is provided in the tax preparation software.

- Routing number.
- Account number.
- Type of account (checking or savings).
- Debit amount.
- Debit date (date you want the debit to occur).

Your electronically transmitted return will not be considered complete, and therefore filed, unless and until the IRS receives your signed Form 8453-OL. If a joint return, your spouse must also sign.

Your signature allows the IRS to disclose to your intermediate service provider and/or transmitter the reason(s) for a delay in processing your return or refund. If you are applying for a refund anticipation loan or similar product, your signature also allows the IRS to advise your intermediate service provider and/or transmitter if a refund offset may occur.

Refunds. Your refund should be issued within 3 weeks after the IRS has accepted your return. However, some refunds may be delayed because of compliance reviews to ensure that returns are accurate. Refund information is available on TeleTax. Call 1-800-829-4477.

IF you live in . . .	THEN mail Form 8453-OL to this address . . .
Connecticut, Delaware, District of Columbia, Maine, Maryland, Massachusetts, New Hampshire, New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia, and all APO and FPO addresses (except Asian/Pacific)	Receipt and Control Branch Shipping and Receiving 310 Lowell Street Andover, MA 05501
Illinois, Iowa, Kansas, Minnesota, Missouri, New Mexico, Oklahoma, Texas, Wisconsin	Receipt and Control Branch Shipping and Receiving P.O. Box 1231 Austin, TX 78767-1231
Florida, Indiana, Kentucky, Michigan, Ohio, South Carolina, West Virginia	Stop 2701 Cincinnati, OH 45999
Alabama, Arkansas, Georgia, Louisiana, Mississippi, North Carolina, Tennessee	P.O. Box 1898 Attn: 8453-OL Memphis, TN 38101
Alaska, Arizona, California, Colorado, Hawaii, Idaho, Montana, Nebraska, Nevada, North Dakota, Oregon, South Dakota, Utah, Washington, Wyoming, and all Asian/Pacific APO and FPO addresses	Stop 6052 1160 West 1200 South Ogden, UT 84201

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act

unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual

circumstances. The estimated average time is 15 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **When and Where To File** on this page.



Form 8878

Form 8878, *IRS e-file Signature Authorization—Application for Extension of Time To File*, was not available at the time of printing. Form 8878 will be posted on the IRS Digital Daily at <http://www.irs.gov>.

IRS e-file Signature Authorization

2001

Declaration Control Number (DCN)

Taxpayer's name	Social security number
Spouse's name	Spouse's social security number

Part I Tax Return Information—Tax Year Ending December 31, 2001 (Whole Dollars Only)

1 Adjusted gross income (Form 1040, line 33; 1040A, line 19; 1040EZ, line 4)	1	
2 Total tax (Form 1040, line 58; 1040A, line 36; 1040EZ, line 11)	2	
3 Federal income tax withheld (Form 1040, line 59; 1040A, line 37; 1040EZ, line 8)	3	
4 Refund (Form 1040, line 68a; 1040A, line 43a; 1040EZ, line 12a)	4	
5 Amount you owe (Form 1040, line 70; 1040A, line 45; 1040EZ, line 13)	5	

Part II Declaration and Signature Authorization of Taxpayer

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2001, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I acknowledge that I have read the Consent to Disclosure and, if applicable, Electronic Funds Withdrawal Consent included on the copy of my electronic income tax return and I agree to the provisions contained therein. I have selected a personal identification number (PIN) as my signature for my electronic income tax return and, if applicable, my Electronic Funds Withdrawal Consent.

Taxpayer's PIN: check one box only

- I authorize _____ to enter my PIN as my signature on my tax year 2001 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2001 electronically filed income tax return.

Your signature _____ Date _____

Spouse's PIN: check one box only

- I authorize _____ to enter my PIN as my signature on my tax year 2001 electronically filed income tax return.
- I will enter my PIN as my signature on my tax year 2001 electronically filed income tax return.

Spouse's signature _____ Date _____

Practitioner PIN Program Participants Only—continue below

Part III Certification and Authentication—Practitioner PIN Program Participants

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

As a participant in the Practitioner PIN Program, I certify that the above numeric entry is my PIN, which is my signature on the tax year 2001 electronically filed income tax return for the taxpayer(s) indicated above. I confirm that I am participating in the Practitioner PIN Program in accordance with the requirements established for this program.

ERO's signature _____ Date _____

**ERO Must Retain This Document — See Instructions
 Do Not Submit This Document To the IRS Unless Requested To Do So
 See Privacy Act and Paperwork Reduction Act Notice**

Purpose of Form

Use Form 8879 to:

- Certify the truthfulness, correctness, and completeness of the taxpayer's electronic income tax return.
- Select a personal identification number (PIN) as your signature for your electronic income tax return and, if applicable, the Electronic Funds Withdrawal Consent.
- Authorize the electronic return originator (ERO) to enter the taxpayer's PIN as the taxpayer's signature on the electronic income tax return, and if applicable, the Electronic Funds Withdrawal Consent.
- Indicate your participation in the Practitioner PIN Program by completing Part III. For details, see the second bullet under **Important Notes for EROs**.

In some instances, taxpayers may wish to self select a PIN, but indicate they are unavailable or unable to return to the ERO's office, or that it is inconvenient for them to sign the electronically prepared individual income tax return. These taxpayers may authorize the ERO to enter their self-selected PIN by checking the appropriate box in Part II. **When possible, encourage taxpayers to personally enter their PIN for a truly paperless filing experience.**

ERO Responsibilities

EROs must provide Form 8879 to taxpayers who wish to authorize their ERO to enter their self-selected PIN. At the top of the form, enter the name(s) and social security number(s) of the taxpayer(s). Also, generate or enter the 14-digit Declaration Control Number (DCN) from the tax return in accordance with the requirements in Part I of **Pub. 1346**, Electronic Return File Specifications for Individual Income Tax Returns. Complete Part I using the amounts (zeros may be entered, when appropriate) from the taxpayer's 2001 tax return. EROs must also provide Form 8879 for the taxpayer's review. This can be done in person or by sending Form 8879 to the taxpayer using the U.S. mail, a private delivery service, e-mail, or an Internet web site.

Taxpayer Responsibilities

Taxpayers should: **(a)** verify the accuracy of the prepared income tax

return, **(b)** check the appropriate box in Part II to authorize the ERO to enter their PIN or to do it themselves, **(c)** indicate their self-select PIN (only when authorizing the ERO to enter it)—the PIN must be *five* numbers (other than all zeroes), **(d)** sign and date Form 8879, and **(e)** return the completed Form 8879 to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

Important Notes for EROs

- Retain the completed Form 8879 for 3 years from the return due date or IRS received date, whichever is later. **Do not** send Form 8879 to the IRS unless requested to do so.
- Obtain taxpayer authentication information—for example, the taxpayer's date of birth and adjusted gross income from the taxpayer's prior year originally filed tax return. Do not use an amount from an amended return or a math error correction. **Note: Complete Part III only if you have agreed to participate in the Practitioner PIN Program. Authentication information will not be required on the input screen for returns filed under the Practitioner PIN Program. EROs preparing tax returns should confirm the identities of the taxpayer(s) listed on the tax return. See additional guidance in Pub. 1345, Handbook for Authorized e-file Providers of Individual Income Tax Returns.**
- Enter the taxpayer's self-selected PIN(s) on the input screen only if the taxpayer has authorized you to do so. If married filing jointly, it is acceptable for one spouse to authorize the ERO to enter his or her self-selected PIN, and for the other spouse to enter his or her own PIN directly on the input screen. It is not acceptable for a taxpayer to select or enter the PIN of an absent spouse.
- A PIN signature replaces **Form 8453**, U.S. Individual Income Tax Declaration for an IRS *e-file* Return. However, do not use a PIN signature if a Form 8453 is required to transmit attachments to IRS.
- Provide the taxpayer(s) with a copy of the signed Form 8879 upon request.
- Provide the taxpayer(s) with a corrected copy of the Form 8879 if changes are made to the return (for example, based on taxpayer review).
- See **Pub. 1345A**, Filing Season Supplement for Electronic Return Originators.

Privacy Act and Paperwork Reduction Act Notice. We ask for this information to carry out the Internal Revenue laws of the United States. Section 6061(a) of the Internal Revenue Code requires taxpayers to sign their tax returns. Section 6106(b) permits the IRS to accept electronic signatures under certain circumstances. Section 6109 requires you to provide your social security number. This form is used to permit you to self select a personal identification number (PIN) which will be your electronic signature for your individual income tax return, and for you to authorize an electronic return originator (ERO) to enter the PIN on your behalf. Routine uses of this information include giving it to the Department of Justice for use in civil and criminal litigation, and to cities, states, and the District of Columbia for use in administering their tax laws. You are not required to authorize your ERO to enter your PIN on your behalf; you may personally enter your PIN at the time of transmission or complete Form 8453. Providing false or fraudulent information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete this form will vary depending on individual circumstances. The estimated average time is:

- Learning about the law or the form** 8 min.
- Preparing the form.** 15 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can e-mail us through the IRS Internet Home Page (www.irs.gov/help/email2.html) or write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **Do not** send the form to this address. Instead, see **Important Notes for EROs**.

Acknowledgement and General Information for Taxpayers Who File Returns Electronically

Thank you for taking part in the IRS *e-file* Program. _____
(Taxpayer Name)

(Taxpayer Address optional)

1. Your federal income tax return for _____ is being filed electronically with the _____ Submission Processing Center of the IRS by the services of _____.
2. Your return was accepted by the IRS on _____ and the Declaration Control Number (DCN) assigned to your return is _____.
3. Debt Indicator Code - Part or all of your refund may be offset to a debt owed to the Internal Revenue Service or Financial Management Service

Options:

The boxes in column A, when checked, indicate an option you chose when filing your return. If there is a check in a box in column A, there should be a corresponding check in the box in column B. This means that the option you chose was processed successfully. If not, see your electronic filer.

- | | A | B |
|--|--------------------------|--------------------------|
| 4. Signed return with a PIN (You entered self-select PIN or authorized the electronic filer to enter a PIN for you. If column A is checked and B is not checked, you must complete Form 8453.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. You owed additional tax and elected to pay using electronic funds withdrawal payment. (If column A is checked and B is not checked, you must pay by check or credit card.) | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. You requested Form 2688, Application for Additional Extension of Time To File. (If column A is checked and B is not checked, your extension was not accepted and approved electronically. Submit Form 2688 on paper.) | <input type="checkbox"/> | <input type="checkbox"/> |

Since you are filing your return electronically, PLEASE DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS. IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.

If You Need to Make a Change to Your Return

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS submission processing center that processes paper returns for your area. The address is in your tax forms package, or you can call the IRS toll-free at 1-800-829-1040.

If You Need to Ask About Your Refund

The IRS will notify your electronic filer when they accept your return, usually within 48 hours. If your return wasn't accepted, the IRS will notify your electronic filer of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, you can call the IRS toll-free Tele-Tax return information number, 1-800-829-4477, to check the status of your refund. **You will need to know the first social security number shown on your return, your filing status, and the exact amount of the refund you expect.** Tele-Tax should give you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by Tele-Tax, or within one week of that date if you chose direct deposit. If you don't receive it by then, or if Tele-Tax does not give your refund information, call the IRS office at 1-800-829-1040.

If You Owe Tax

If your *e-filed* return has a balance due, you must pay the amount you owe by April 15, 2002. You may use the payment voucher, Form 1040-V, you will receive in the mail or you can obtain a payment voucher from your electronic filer. If you paid by electronic funds withdrawal (direct debit) or by credit card while *e-filing* your return through a tax professional or software, no voucher is needed. To use your credit card to pay by phone or Internet through a service provider, you may call toll free, 1-888-ALLTAXX (1-888-255-8299) or 1-800-2PAY-TAX (1-800-272-9829), or on the Web, visit www.1888ALLTAXX.com or www.officialpayments.com. You may use a MasterCard[®] card, American Express[®] Card or Discover Card[®]. The service providers, based on the amount you are paying, will charge a convenience fee. The fees may vary among the providers. You will be told what the fee is during the transaction and you will be given the option to either continue or cancel the transaction. If the IRS doesn't receive your payment by April 15, 2002, they will send you a notice that asks for full payment of the tax due, **plus penalties and interest**. If you can't pay the amount of tax you owe in full, please complete Form 9465, Installment Agreement Request, which can also be *e-filed*. You may also get a paper Form 9465 by calling 1-800-829-3676. Mail the paper form to the address in the form's instructions.

If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You can call 1-888-353-4537, toll-free, to inquire about the status of an electronic funds withdrawal payment. If there is a change to the bank account information provided on the return, you should call this number to cancel a scheduled payment. You will need the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 8:00 p.m. Eastern Time, at least two business days prior to your delayed payment date.

Refund Anticipation Loans

A refund anticipation loan is a loan made to you based on the refund you expect to receive. This loan is a contract between you and a lender. The IRS is not involved in this contract, can't grant or deny the loan, and can't answer any questions about it. **If you have any questions about a refund anticipation loan, contact your electronic filer or the lender.**

Instructions to EROs

Debt Indicator Code (line 3) -- Check box 3 if the Acknowledgement File Debt Indicator Code equals "I", "F", or "B".

PIN (line 4) -- check the box in column A if the taxpayer entered a self-select PIN or authorized the ERO to enter a PIN for taxpayer. Check the box in column B if the Acknowledgement file PIN Presence Indicator is a "1" or "2". If column A is checked and column B is not checked, ensure that Form 8453 is secured and processed.

Electronic funds withdrawal (line 5) -- Check the box in column A if the taxpayer requested to use electronic funds withdrawal to pay the balance due. Check the box in column B if the Acknowledgement File Payment Acknowledgement field equals "PYMT RQST RCVD". If column A is checked and column B is not checked, inform taxpayer that he/she must pay by check or credit card.

Form 2688 (line 6) -- Check the box in column A if the taxpayer filed Form 2688. Check the box in column B if the acknowledgement file Form 2688 Extension field equals "Extension approved". If column A is checked and column B is not checked, inform the taxpayer that the additional extension was not approved and accepted electronically. Taxpayer must file Form 2688 manually.

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PART III

Error Reject Code Explanations

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Error Reject Code (ERC) Explanations for Individual Income Tax Returns

See Appendix for assistance in identifying SEQ numbers.

- 001** ➤ Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.
 ➤ The Summary Record must be present.

- 002** ➤ Reserved

- 003** ➤ Tax Return Record Identification Page 1 - Tax Period (SEQ 005) equal "200112".
 For Form 1040/1040A, Tax Period (SEQ 005) of Tax Return Record Identification
 Page 2 must also equal "200112".

- 004** ➤ Tax Form - Primary SSN (SEQ 010) must be within the valid ranges of SSN/ITIN's
 and cannot equal an ATIN. It must equal all numeric characters and cannot equal
 all blanks, zeros, or nines.
 ➤ Primary SSN (SEQ 010) is a required field.
 ➤ Primary SSN (SEQ 010) of the Tax Form must equal Taxpayer Identification
 Number (SEQ 003) of Tax Return Record Identification Page 1.
 ➤ Taxpayer Identification Number (SEQ 003) of Tax Return Record Identification
 Page 1 must be significant.

- 005** ➤ Statement Record - The maximum number of Statement References within a tax
 return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn"
 refers to the Statement Number.)

- 006** ➤ Tax Form - Only the following characters are permitted in the Primary Name
 Control (SEQ 050) and Spouse's Name Control (SEQ 055): alpha, hyphen, and
 space. The Name Control cannot contain leading or embedded spaces. The left-
 most position must contain an alpha character.
 ➤ Primary Name Control (SEQ 050) is a required field.
 ➤ Spouse's Name Control (SEQ 055) is a required field when Filing Status (SEQ 130)
 equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 055) is a
 required field when Secondary SSN (SEQ 030) is significant.
 ➤ Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly
 formatted.
 ➤ Form 8615 - Parent Name Control (SEQ 045) must be significant and correctly
 formatted.

- 007** ➤ Tax Form - Street Address (SEQ 080) is alphanumeric and cannot have leading or
 consecutive embedded spaces. The left-most position must contain an alpha or
 numeric character. The only special characters permitted are space, hyphen (-),
 and slash (/).
 ➤ Street Address (SEQ 080) is a required field. Exception: This check is not
 performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign
 address."

- 008** ➤ Form 1040/1040A - Total Box 6a and 6b (SEQ 167) must equal the number of
 boxes checked for Exempt Self (SEQ 160) and Exempt Spouse (SEQ 163).
 ➤ Filing Status (SEQ 130) is a required field.

- 009** ➤ State Record - The unformatted state record exceeds the maximum length.

- 010** ➤ Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
- For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.
- When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified:
Year fields with a length of four positions = YYYY
Date fields with six positions = MMYYYY
Date fields with eight positions = MMDDYYYY
- All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
- Form Payment - Taxpayer's Day Time Phone Number (SEQ 090) is a required field.
- 011** ➤ Form 1040/1040A - When Exempt Self (SEQ 160) equals "X", Total Exemptions (SEQ 360) must be greater than zero.
- 012** ➤ Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.
- 013** ➤ Reserved
- 014** ➤ When there is an entry in a field defined as "NO ENTRY", the return will be rejected.
- 015** ➤ Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 420, 432) or in Other Expense Type (SEQ 475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".
- 016** ➤ Tax Form - Zip Code (SEQ 095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code).
- 017** ➤ Form 4137 - Tip Income Name (SEQ 010) and Tip Income SSN (SEQ 020) must be significant. Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 018** ➤ Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) and SSN of Person Subject to Penalty Tax (SEQ 020) must be significant.
- 019** ➤ Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
- Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

- If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".
- 020**
- Tax Form - Name Line 1 (SEQ 060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space.
 - Name Line 1 (SEQ 060) is a required field.
 - DO NOT ENTER DECEDENT NAMES IN NAME LINE 1. DECEDENT RETURNS MAY NOT BE FILED ELECTRONICALLY.
- 021**
- Tax Form - Name Line 2 (SEQ 070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%).
- 022**
- Tax Form - State Abbreviation (SEQ 087) must be significant and consistent with the standard state abbreviations issued by the Postal Service.
 - State Abbreviation (SEQ 087) is a required field.
 - Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 023**
- Tax Form - City (SEQ 083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
 - City (SEQ 083) is a required field.
 - Exception: This check is not performed when Address Ind (SEQ 097) is equal to "3", indicating a foreign address."
- 024**
- Tax Form - If Address Ind (SEQ 097) equals "1" (APO/FP Address), then City (SEQ 083) must equal "APO" or "FPO", and State Abbreviation (SEQ 087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 095). If State Abbreviation (SEQ 087) equals "AA", "AE", or "AP", then Address Ind (SEQ 097) must equal "1".
- 025**
- Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Primary Date of Birth (SEQ 010) of the Authentication Record.
- 026**
- Authentication Record - For an On-Line return (when PIN Type Code (SEQ 008) is blank), if Filing Status (SEQ 130) of the Tax Form equals "2", then the following fields must be present: Jurat/Disclosure Code (SEQ 075) of Authentication Record and the Taxpayer Signature Date (SEQ 070) and Spouse Date of Birth (SEQ 040) of the Authentication Record.
- 027**
- Summary Record - Electronic Return Originator Name (SEQ 010) must be significant.
 - Electronic EFIN of ER (SEQ 020) must be significant and equal to EFIN of Originator (SEQ 008b) of Tax Return Record Identification Page 1.
- 028**
- Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must contain a valid District Office Code. Refer to Attachment 7 for District Office Codes.

- 029** ➤ Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 008b) must be for a valid electronic filer.

- 030** ➤ Taxpayer Identification Number (SEQ 003) of all data records in a tax return must contain the same Primary SSN.
- Schedule Occurrence Number (SEQ 005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a schedule or Form.
- All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule D, Schedule F, Schedule H, Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801 and Form 8839.
 - Page 2 and Page 3 are optional for Form 2210 and Form 8582, but neither Page 2 nor Page 3 can be present without Page 1.
 - Form 4136 Page 2 may be present without Page 1, but if Page 1 is present, then Page 2 must also be present.
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
- For Form 1040, Pages 1 and 2 must be present, and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ.
- For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ.
- For Form 1040EZ, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.

- 031** ➤ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be numeric.

- 032** ➤ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be numeric.

- 033** ➤ Fields within a record cannot be longer than specified.
- Name Line 1 (SEQ 060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped.

- 034** ➤ Record ID Group - For each record, significant data must be present following the Record ID Group.

- 035** ➤ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.

- 036** ➤ Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer.

- 037** ➤ Form 1040/1040A - The number of Dependent Name Controls (SEQ 172, 182, 192, 202, 212, 222, or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 240), Number of Children Not Living with You (SEQ 247), and Number of Other Dependents Listed (SEQ 350).

- 038** ➤ Form 1040A - Taxable Income (SEQ 820) must be less than \$50000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, Form 1099-R, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8839, Form 8862, Form 8863, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

- 039** ➤ Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 030) is significant) must be under age 65, Taxable Interest (SEQ 380) cannot exceed \$400. Taxable Income (SEQ 820) must be less than \$50000, and only the following can be present: Form W-2, Form 8379, Form 8862, Form 9465, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

- 040** ➤ Reserved

- 041** ➤ Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.

- 042** ➤ Reserved

- 043** ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "4", at least one of the following fields must be significant:
 - Qualifying Name for H of Household (SEQ 150) and SSN for Qual Name (SEQ 153);
 - Number of Children Who Lived with You (SEQ 240);
 - Number of Other Dependents Listed (SEQ 350).
 ➤ When Qualifying Name for H of Household (SEQ 150) is significant, SSN for Qual Name (SEQ 153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030).

- 044** ➤ Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following:
 - The Taxpayer Identification Number (SEQ 003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form.
 - The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated.
 - Each record must be followed by a record terminus character (#).

- 045** ➤ Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.
 - If the Schedule/Form Occurrence Number (SEQ 005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will

- be rejected. Refer to Attachment 10 for the maximum number of schedules/forms permitted in an electronically filed tax return.
- 046** ➤ Schedule SE - SSN of Self-Employed (SEQ 020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
 - 047** ➤ Schedule SE - SSN of Self-Employed (SEQ 020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.
 - 048** ➤ Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
 - 049** ➤ Form 2106/2106-EZ - SSN of Taxpayer with Employee Business Expense (SEQ 009) on the second Form 2106/Form 2106EZ must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Taxpayer with Employee Business Expense (SEQ 009) on the first Form 2106/Form 2106EZ. When both spouses are filing Form 2106/Form 2106EZ, the Form 2106/Form 2106EZ for the primary taxpayer must precede the Form 2106/Form 2106EZ for the secondary taxpayer.
 - 050** ➤ Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in the Appendix) is a Statement Reference, i.e., "STMbnn".
 - For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
 - For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
 - 051** ➤ Statement Record - For Optional Statement Records (identified by an asterisk (*)), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
 - 052** ➤ Statement Record - Optional Statement Records (identified by an asterisk (*)) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
 - For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
 - 053** ➤ Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.
 - 054** ➤ Form 4137 - Tip Income SSN (SEQ 020) on the first Form 4137 must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
 - 055** ➤ Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
 - 056** ➤ Form 8606 - SSN of Taxpayer with IRAs (SEQ 010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.

- 057** ➤ Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 058** ➤ Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.
- 059** ➤ Form 4137 - Tip Income SSN (SEQ 020) on the second Form 4137 must equal Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.
- 060** ➤ Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
- 061** ➤ Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
- 062** ➤ Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (Field 10) must be zeros.
- 063** ➤ Tax Form - When Filing Status (SEQ 130) equals "2" or "3", both Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 030) is significant.)
- 064** ➤ Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 008) must be "2".
- 065** ➤ Form 1040/1040A - When Exempt Spouse Ind (SEQ 163) equals "X", Filing Status (SEQ 130) must equal "2".
- 066** ➤ Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship.
➤ Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must be in the correct format
- 067** ➤ Form 1040/1040A - Dependent First Name (SEQ 170, 180, 190, 200, 210, 220) and Dependent Last Name (SEQ 171, 181, 191, 201, 211, 221) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.
- 068** ➤ Form 1040/1040A - When Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines.

- 069 ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "2", Name Line 1 (SEQ 060) must contain an ampersand (&).
- Form 1040EZ - When Secondary SSN (SEQ 030) is significant, Name Line 1 (SEQ 060) must contain an ampersand (&).

- 070 ➤ Form 1040 - If Other Adjustments Literal (SEQ 720) equals "JURY PAY", then at least one Type of Other Income (SEQ 560) must equal "JURY PAY".

- 071 ➤ Tax Form - When Secondary SSN (SEQ 030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010). It must equal all numeric characters and cannot equal all zeros or all nines.

- 072 ➤ Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.
- Form 1040/1040A - When Schedule EIC is present, Earned Income Credit (SEQ 1180) must be significant.

- 073 ➤ Form 1040/1040A - When Year Spouse Died (SEQ 155) is significant, it must equal "1999" or "2000" (i.e., one of the two years prior to the tax year of the return) and Filing Status (SEQ 130) must equal "5".
- When Filing Status (SEQ 130) equals "5", Number of Children Who Lived with You (SEQ 240) must be significant.

- 074 ➤ Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 214, 223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.

- 075 ➤ Tax Form - 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 366) and Household Help Amt (SEQ 368); Type of Other Income (SEQ 560) and Amount of Other Income (SEQ 570); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3"; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330, 1390) equal to "P"; Schedule F.
 - Form 1040A:** Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2; Form 1099-R with Distribution Code (SEQ 190) equal to "3".
 - Form 1040EZ:** Household Help Literal (SEQ 366) and Household Help Amt (SEQ 368); Form W-2.

- 076 ➤ Form 1040/1040A - If Taxable Interest (SEQ 380) is greater than \$400, or if Taxable Interest (SEQ 290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 380) of Form 1040/1040A must equal Taxable Interest (SEQ 290) from Schedule B/Schedule 1.

- 077 ➤ Form 1040/1040A - If Total Ordinary Dividends (SEQ 394) is greater than \$400, or if Total Ordinary Dividends (SEQ 525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 525) from Schedule B/Schedule 1.

- 078 ➤ Form 1040 - Capital Gain/Loss (SEQ 450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 1848) or Allowable Loss (SEQ 1849).

- 079** ➤ Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.
- 080** ➤ Form 1040 - Current Year Moving Expenses (SEQ 637) must equal Moving Exp Deduction (SEQ 180) from Form(s) 3903.
- 081** ➤ Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
- 082** ➤ Form 1040 - If F4684 Literal (SEQ 460) is not significant, then Other Gain/Loss (SEQ 470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
- 083** ➤ Form 1040/1040A - Credit for Child & Dependent Care (SEQ 925) must equal Credit for Child & Dependent Care (SEQ 330) from Form 2441/Schedule 2.
- 084** ➤ Form 1040/1040A - Credit for Elderly or Disabled (SEQ 930) must equal Credit (SEQ 250) from Schedule R/Schedule 3.
- 085** ➤ Schedule R/Schedule 3 - Taxable Disability (SEQ 150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); One Over 65, Other Retired (SEQ 060); Under 65, Did Not Live With Spouse (SEQ 090).
- 086** ➤ Form 1040 - If Exempt/Form 4361 Box (SEQ 025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 160) from Schedule(s) SE.
- 087** ➤ Form 1040 - Alternative Minimum Tax (SEQ 918) must equal Alternative Minimum Tax (SEQ 340) from Form 6251.
- 088** ➤ Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).
- 089** ➤ Form 1040 - When Total Alimony Paid (SEQ 697) is significant, Recip Soc Sec No. (SEQ 693) must be significant, and vice versa.
➤ When Recip Soc Sec No. (SEQ 693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 010).
- 090** ➤ Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Credit for Child & Dependent Care (SEQ 330) of Form 2441/Schedule 2; Dependent Care Benefits Literal (SEQ 371) of Form 1040/1040A; Dependent Care Benefits (SEQ 210) of Form W-2.
➤ If the Credit for Child and Dependent Care (SEQ 330) of Form 2441/Schedule 2 is not significant, the Tax (SEQ 915/860) of Form 1040/1040A must be zero.
- 091-093** ➤ Reserved
- 094** ➤ Form 6252 - If Line 24 Minus Line 25 (SEQ 290) or Line 35 Minus Line 36 (SEQ 460) is significant, then Schedule D or Form 4797 must be present.

- 095** ➤ Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 230), or Credit for Child & Dependent Care (SEQ 330), or Net Allowable Amount (SEQ 460) is greater than zero, then Qualifying Person SSN - 1 (SEQ 214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 318), Prior Year Qualifying Person Name (SEQ 324), and Prior Year Qualifying Person SSN (SEQ 326) are present and there are no current year expenses.
- If Credit for Child & Dependent Care (SEQ 330) is significant, and Total Qualified Expenses or Limit (SEQ 230) or Net Allowable Amount (SEQ 460) is greater than zero, then Primary Earned Income (SEQ 260) (and Spouse's Earned Income (SEQ 270) when Filing Status (SEQ 130) of Form 1040/1040A equals "2") must be significant.
- 096** ➤ Reserved
- 097** ➤ Form 1040 - When Capital Distribution Box (SEQ 447) equals to "X", Capital Gain/Loss (SEQ 450) must be significant, Schedule D must not be present.
- When Capital Distribution Box (SEQ 447) is not equal to "X" and Capital Gain/Loss (SEQ 450) is significant, Schedule D must be present.
- 098** ➤ Schedule C - Gross Receipts Less Returns Allowances (SEQ 220) must equal Gross Receipts/Sales (SEQ 200) minus Returns/Allowances (SEQ 210).
- 099** ➤ Form 1040 - Business Income/Loss (SEQ 440) must equal the total of Net Profit (Loss) (SEQ 710) from Schedule(s) C plus Net Profit (SEQ 710) from Schedule(s) C-EZ.
- 100** ➤ Schedule C - When Net Profit (Loss) (SEQ 710) is less than zero and Some Is Not At Risk (SEQ 730) equals "X", Form 6198 must be present.
- 101** ➤ Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 010), Carryover Disallowed Interest Expense (SEQ 020), Investment Interest Expense Deduction (SEQ 060).
- 102** ➤ Schedule E - If Some is Not At Risk (SEQ 1180, 1238, 1298, 1358, 1418) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373, 1433) is significant, then Form 6198 must be present.
- 103** ➤ Tax Form - If Withholding (SEQ 1160) is greater than \$500, then at least one of the following must be present for the forms listed below.
- Form 1040:** Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R; Withholding (SEQ 050) on Form W2-G.
- Form 1040A:** Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2; Withholding (SEQ 160) on Form 1099-R.
- Form 1040EZ:** Other 1099 Withholding Literal (SEQ 1140); Withholding (SEQ 130) on Form W-2.
- 104** ➤ Reserved
- 105** ➤ Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).

- 106** ➤ Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 125, 155, 380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.
- 107** ➤ Schedule SE - If SST Wages/RRT Comp (SEQ 088) or Unreported Tips (SEQ 090) is significant, then Total Wages/Unreported Tips (SEQ 100) must be significant.
- 108** ➤ Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1138).
➤ Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).
- 109** ➤ Form 1040/1040A - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
➤ Form 1040EZ - If Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.
- 110** ➤ Form 1040 – If both Schedule D and Schedule J are present, then “Tax” (SEQ 915) of Form 1040, must be equal to or be greater than “Subtract Line 21 from Line 17” (SEQ 220) of Schedule J.
- 111** ➤ Form 1040/1040A- When Must Itemize Indicator (SEQ 786) equals "X", Filing Status (SEQ 130) must equal "3".
- 112** ➤ Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Tax on Early Distributions (SEQ 078), Tax on Ed IRA Distrib Not Used for Educ Expenses (SEQ 091), Excess Contributions Tax on Traditional IRA (SEQ 160), Excess Contributions Tax on Roth IRA (SEQ 480), Excess Contribution Tax on Ed IRA (SEQ 570), Excess Contributions Tax on MSA (SEQ 660), and Tax on Excess Accumulations (SEQ 720).
➤ When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant and Distribution Code (SEQ 190) of Form 1099-R must equal "1".
- 113** ➤ Schedule A - When Non-Cash/Check Contribution (SEQ 360) is greater than \$500, Form 8283 must be present.
- 114** ➤ Form 1040/1040A - If Taxable Amount of Social Security (SEQ 557) is significant, then Social Security Benefits (SEQ 553) must be significant.
- 115** ➤ Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 200) from Form(s) 4137.
- 116** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1138), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).
- 117** ➤ Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Gross Income (SEQ 270), Total Expenses (SEQ 700), Tentative Profit/Loss (SEQ 702), Net Profit (Loss) (SEQ 710).

- 118 ➤ Form 5329 - Name of Person Subject to Penalty Tax (SEQ 010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
- The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
- 119 ➤ Form 1040/1040A - If Filing Status (SEQ 130) equals "3", then State Abbreviation (SEQ 087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin).
- Exception: If Filing Status equals "3" and Address Ind (SEQ 097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 087) may equal one of the Community Property states listed above.
- 120 ➤ Reserved
- 121 ➤ Form 1040/1040A - Pensions Annuities Received (SEQ 485) cannot equal Taxable Pensions Amount (SEQ 495).
- 122 ➤ Form W-2 - Employer Identification Number (SEQ 040) must be numeric, the first two digits of Employer Identification Number (SEQ 040) must equal a valid District Office Code, Employer Name Control (SEQ 045) must be significant, and W-2 Indicator (SEQ 510) must equal "N" or "S". Refer to Attachment 7 for District Office Codes.
- **Note:** The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
- 123 ➤ Form W-2 - The following fields must be significant: Employer Name (SEQ 050), Employer Address (SEQ 060), Employee Name (SEQ 090), Employee Address (SEQ 100); Employee City (SEQ 110), Employee State (SEQ 113), Employee Zip Code (SEQ 115), and Wages (SEQ 120).
- **Exception:** The check for Wages (SEQ 120) is bypassed when Combat Pay has been excluded from Wages.
- **Exception:** When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
- 124 ➤ Form W-2G - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 026).
- 125 ➤ Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 015), Payer Name (SEQ 020), and Payer Identification Number (SEQ 050).
- 126 ➤ Tax Form - If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
- If Preparer SSN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
- If Preparer TIN (SEQ 1360) is significant, the first position must equal "P" and the last positions must be numeric characters and cannot equal all zeros or all nines.

- If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
 - When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.
- 127** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.
- 128** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1138), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.
- 129** ➤ Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1138), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).
- 130** ➤ Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 789) contains one of the following amounts: \$4700, 5600, 5650, 6750, 7750, 8500, 8850, 9400, 10300, or 11200; and Modified Standard Deduction Ind (SEQ 787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 772), Self Blind Box (SEQ 774), Spouse 65 or Over Box (SEQ 776), Spouse Blind Box (SEQ 778).
- Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.
- 131** ➤ Form 1040/1040A - If Number of Children Not Living with You (SEQ 247) is significant, then at least one Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".
- 132** ➤ Form 1040 - When Capital Distribution Box equals to "X", Capital Gain/Loss (SEQ 450) must contain a positive amount.
- 133** ➤ Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 163) or Nontaxable Other (SEQ 167) is significant, then Pensions & Annuities (SEQ 170) must be significant.
- 134** ➤ Form 1040 - If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Itemized Election Ind (SEQ 788) are blank, and Schedule A and Form 4563 are not present, then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
- Form 1040A – If Exempt Self (SEQ 160) equals "X", and Must Itemize Indicator (SEQ 786) and Modified Standard Deduction Ind (SEQ 787) are blank; then Total Itemized or Standard Deduction (SEQ 789) must equal a valid standard deduction.
- 135** ➤ Form 1040 - When F4684 Literal (SEQ 460) equals "F4684", Form 4684 must be present.
- 136** ➤ Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 180) from Form 2210F.

- Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 240) or Total Underpayment Penalty (SEQ 720) from Form 2210.
- 137** ➤ Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 040, 090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 050, 100) must be significant.
- 138** ➤ Form 1040/1040A - Total Exemptions (SEQ 360) must equal the total of the following fields: Total Box 6a and 6b (SEQ 167); Number of Children Who Lived with You (SEQ 240); Number of Children Not Living with You (SEQ 247); and Number of Other Dependents Listed (SEQ 350).
- 139** ➤ Form W-2 - Employee SSN (SEQ 080) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of the Tax Form.
- 140** ➤ Form 1040 - Farm Income (SEQ 520) must equal Net Farm Profit or Loss (SEQ 680) from Schedule(s) F.
- 141** ➤ Schedule F - At least one of the following fields must be significant: Gross Income Amount (SEQ 280), Total Expenses (SEQ 650), Net Farm Profit or Loss (SEQ 680).
- 142** ➤ Schedule F - Accounting Method Cash Indicator (SEQ 050) or Accounting Method Accrual Indicator (SEQ 060) must equal "X". Both indicators cannot equal "X".
- 143** ➤ Schedule F - Materially Participate Yes Indicator (SEQ 100) and Materially Participate No Indicator (SEQ 110) cannot both equal "X" and cannot both equal blank.
- 144-145** ➤ Reserved
- 146** ➤ Tax Form - When Unemployment Compensation (SEQ 552) is significant, it must be numeric and greater than zero.
- 147** ➤ Reserved
- 148** ➤ Form 2210 - When Waiver Box (SEQ 020) equals "X", either Waiver Explanation/Short Method (SEQ 237) or Waiver Explanation (SEQ 717) must equal "STMbnn".
➤ Form 2210F - When Waiver of Penalty Box (SEQ 013) equals "X", Waiver Explanation (SEQ 177) must equal "STMbnn".
- 149** ➤ Schedule C - When Other Clos Inv Method (SEQ 744) equals "X", Other Meth Explanation (SEQ 746) must equal "STMbnn".
- 150** ➤ Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 530) of Form 4255 must be significant.
➤ When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
- 151** ➤ Summary Record - Number of Logical Records in Tax Return (SEQ 040) must equal the total logical record count computed by the IRS
- 152** ➤ Summary Record - Number of Forms W-2 (SEQ 050) must equal the number of Forms W-2 computed by the IRS.

- 153** ➤ Summary Record - Number of Forms W-2G (SEQ 060) must equal the number of Forms W-2G computed by the IRS.
- 154** ➤ Summary Record - Number of Forms 1099-R (SEQ 070) must equal the number of Forms 1099-R computed by the IRS.
- 155** ➤ Summary Record - Number of Schedule Records (SEQ 080) must equal the number of schedule records computed by the IRS.
- 156** ➤ Summary Record - Number of Form Records (SEQ 090) must equal the number of form records computed by the IRS.
- 157** ➤ Summary Record - Number of Statement Record Lines (SEQ 100) must equal the number of statement record lines computed by the IRS.
- 158** ➤ Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 930) is significant, and Self 65 or Over Box (SEQ 772) and Spouse 65 or Over Box (SEQ 776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 020); Both Under 65, One Retired (SEQ 040); Both Under 65, Both Retired (SEQ 050); Under 65, Did Not Live with Spouse (SEQ 090).
- 159** ➤ Form 1040EZ - If Dependent No-Ind (SEQ 785) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) must equal \$7450 when Secondary SSN (SEQ 030) is not significant, and must equal \$13400 when Secondary SSN (SEQ 030) is significant.
 ➤ If Dependent Yes-Ind (SEQ 784) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 815) cannot exceed \$4550 when Secondary SSN (SEQ 030) is not significant, and cannot exceed \$10500 when Secondary SSN (SEQ 030) is significant.
- 160** ➤ Summary Record - Number of Forms W-2C (SEQ 055) must equal the number of Forms W-2C computed by the IRS.
- 161** ➤ Form 1040EZ - Dependent Yes-Ind (SEQ 784) and Dependent No-Ind (SEQ 785) cannot both equal "X" and cannot both equal blank.
- 162** ➤ Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed \$365 and Adjusted Gross Income (SEQ 750) must be less than \$10710.
 ➤ When Dependent Yes-Ind (SEQ 784) equals "X", Earned Income Credit (SEQ 1180) cannot be significant.
- 163** ➤ Schedule R/Schedule 3 - One of the following fields must be significant: SEQ 010, 020, 030, 040, 050, 060, 070, 080, 090.
- 164** ➤ Reserved
- 165** ➤ Form 1040 - If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, then Schedule SE must be present. If Schedule SE is present and Exempt-Notary Literal (SEQ 050) of Schedule SE is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.
- 166** ➤ Reserved

- 167** ➤ Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.
- 168** ➤ Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.
- 169** ➤ Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 125); Total Royalties Rec'd (SEQ 155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).
- 170** ➤ Schedule A - Casualty/Theft Loss (SEQ 390) must equal Line 16 Minus Line 17 (SEQ 450) from Form 4684, when either field is significant.
- 171** ➤ Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.
- 172** ➤ Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$10000.
- 173** ➤ Reserved
- 174** ➤ Form 4684 - When Line 16 minus Line 17 (SEQ 450) is significant, Line 13 more than Line 14 (SEQ 430) must be significant.
- 175** ➤ Form 1040 - When Other Adjustment Amount (SEQ 730) or Total Other Adjustments (SEQ 735) is significant, Total Adjustments (SEQ 740) must be significant.
- 176** ➤ Reserved
- 177** ➤ Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$2450 unless Form 4797 is attached: Taxable Interest (SEQ 380), Tax-Exempt Interest (SEQ 385), Total Ordinary Dividends (SEQ 394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 450) (when greater than zero) of Form 1040.
- 178** ➤ Form 1040 – When Other Form Block (SEQ 1006) equals “X”, one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8859, Form 8861.
- 179** ➤ Form 1040 - When Nonconventional Source Fuel Credit Literal (SEQ 1017) is significant, Nonconventional Source Fuel Credit Amount (SEQ 1018) must be significant and vice versa.
 ➤ When Nonconventional Source Fuel Credit Amount (SEQ 1018) is significant, then Nonconventional Source Fuel Credit (SEQ 1025) must contain “STMbnn”.
- 180** ➤ Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).

- When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
 - **Note:** Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 181** ➤ Form 4835 - If Some is Not at Risk (SEQ 620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.
- 182** ➤ Schedule F - When Net Farm Profit or Loss (SEQ 680) is less than zero and Some Is Not at Risk Indicator (SEQ 700) equals "X", Form 6198 must be present.
- 183** ➤ Schedule C - If Car/Truck Expenses (SEQ 293) is significant, then Vehicle Service Date (SEQ 820) and Business Miles (SEQ 830) must be significant, or Form 4562 must be present.
- 184** ➤ Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.
- When multiple Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 610) or Net Farm Rent (Loss) (SEQ 630).
 - When two Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 630).
 - **Note:** Net Farm Rent (Loss) (SEQ 630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
- 185** ➤ Reserved
- 186** ➤ Form 8829 - Home Business Expense (SEQ 703) of Schedule C must equal Schedule C Allowable Expenses (SEQ 450) from Form 8829.
- 187** ➤ Schedule C - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 188** ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.
- 189** ➤ Form 1040 - If Total Adjustments (SEQ 740) is significant, then at least one of the following fields must be significant: SEQ 626, 628, 632, 637, 640, 645, 650, 680, 697, 730, 735.
- 190** ➤ Forms 1040/1040A – When Exempt Self (SEQ 160) is not present, Rate Reduction Credit (SEQ 1016) must not be significant.
- Form 1040EZ – If (SEQ 784) Dependent Yes Indicator is equal to "X", then Rate Reduction Credit (SEQ 1016) cannot be significant.
- 191** ➤ Form 1040: Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled (SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 935), Adoption Credit (SEQ 960), Foreign Tax Credit (SEQ 922), Other Credits (SEQ 1015), Rate Reduction Credit (SEQ 1016) and Nonconventional Source Fuel Credit Amount (SEQ 1018).
- Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 925), Credit for Elderly or Disabled

(SEQ 930), Child Tax Credit (SEQ 940), Education Credits (SEQ 955), and Adoption Credit (SEQ 960), and Rate Reduction Credit (SEQ 1016).

- 192** ➤ Tax Form - At least one of the following fields must be significant for the forms listed below.
Form 1040/1040A: Total Income (SEQ 600), Adjusted Gross Income (SEQ 750), AGI Repeated (SEQ 770), Tax (SEQ 915/860), Total Credits (SEQ 1020), Total Tax (SEQ 1138), Total Payments (SEQ 1250).
Form 1040EZ: Adjusted Gross Income (SEQ 750), Taxable Income (SEQ 820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270), Amount Owed (SEQ 1290).
- 193** ➤ Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).
- 194** ➤ Form 1040EZ - If Taxable Interest (SEQ 380) is not significant, then Adjusted Gross Income (SEQ 750) must equal the total of Wages, Salaries, Tips (SEQ 375) plus Unemployment Compensation (SEQ 552).
- 195** ➤ Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
➤ If Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 640) of Form 1040 must be significant.
- 196** ➤ Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
➤ Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
- 197** ➤ Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).
- 198** ➤ Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), Excess SS Tax (SEQ 1184), and Other Payments (SEQ 1210).
➤ Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1186), F4868 Amount (SEQ 1190), and Excess SS Tax (SEQ 1200).
- 199** ➤ Reserved
- 200** ➤ Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$364, Schedule EIC must be present.
- 201** ➤ Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 007, 077); Qualifying Child First Name (SEQ 010, 080); Qualifying Child Last

- Name (SEQ 011, 081); Year of Birth (SEQ 020, 090); Qualifying SSN (SEQ 015, 085); Relationship (SEQ 060, 130); and Number of Months (SEQ 070, 140).
- Qualifying Child Name Control (SEQ 007, 077) must be in the correct format.
- 202** ➤ Schedule EIC - Year of Birth (SEQ 020, 090) cannot be greater than current tax year.
- 203** ➤ Schedule EIC - Relationship (SEQ 060, 130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON".
- 204** ➤ Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.
- Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but not older than age 64.
- 205** ➤ Schedule EIC - When Qualifying SSN (SEQ 015, 085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines.
- 206** ➤ Schedule EIC - If Year of Birth (SEQ 020, 090) is greater than "1977" and less than "1983", then the corresponding Student "Yes" Box (SEQ 030, 100) or the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".
- 207** ➤ Schedule EIC - If Relationship (SEQ 060, 130) equals "CHILD", "DAUGHTER", "GRANDCHILD", or "SON" and Year of Birth (SEQ 020, 090) does not equal "2001", then Number of Months (SEQ 070, 140) must be equal to or greater than "07".
- If Relationship (SEQ 060, 130) does not equal one of the above literal values and Year of Birth (SEQ 020, 090) does not equal "2001", then Number of Months (SEQ 070, 140) must equal "12".
- 208** ➤ Schedule H - Cash Wages Over \$1300 Paid Yearly - Yes (SEQ 040) and Cash Wages Over \$1300 Paid Yearly - No (SEQ 045) cannot both equal "X" and cannot both equal blank.
- 209** ➤ Schedule H - Employer SSN (SEQ 020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 210** ➤ Schedule H - Employer SSN (SEQ 020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 030) of Form 1040 and must not be equal to Employer SSN (SEQ 020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.
- 211** ➤ Schedule H - Employer Identification Number (SEQ 030) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 212** ➤ Schedule H - Name of State Where Unemployment Contributions Paid (SEQ 200) must equal a standard state abbreviation.
- 213** ➤ Schedule H - Employer SSN (SEQ 020) and Employer Identification Number (SEQ 030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.

- 214** ➤ Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.
- 215** ➤ Schedule H - Federal Income Tax Withheld - Yes (SEQ 050) and Federal Income Tax Withheld - No (SEQ 055) cannot both equal "X".
 ➤ Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) cannot both equal "X".
 ➤ Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) and Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot both equal "X".
- 216** ➤ Schedule EIC - Qualifying SSN - 1 (SEQ 015) cannot equal Qualifying SSN - 2 (SEQ 085). Qualifying SSN - 1 and - 2 (SEQ 050, 120) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 217** ➤ Schedule EIC - When Year of Birth (SEQ 020, 090) is less than "1978", the corresponding Disabled "Yes" Box (SEQ 040, 110) must equal "X".
- 218** ➤ Schedule EIC - When Year of Birth (SEQ 020, 090) equals "2001", the corresponding Number of Months (SEQ 070, 140) must equal "12".
- 219** ➤ Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).
- 220** ➤ Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over \$1300 Paid Yearly - No (SEQ 045), Federal Income Tax Withheld - No (SEQ 055), and Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060).
- 221** ➤ Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 200) from Form(s) W-2.
- 222** ➤ Schedule EIC - If Qualifying SSN - 1 (SEQ 015) is significant and Qualifying SSN - 2 (SEQ 085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$2353 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$28281.
 ➤ If Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$4008 and Adjusted Gross Income (SEQ 750) of Form 1040/1040A must be less than \$32121.
- 223** ➤ Schedule H - When Federal Income Tax Withheld - Yes (SEQ 050) equals "X", Federal Income Tax Withheld (SEQ 110) must be significant.
- 224** ➤ Schedule H - If Cash Wage Over \$1300 Paid Yearly - No (SEQ 045) and Federal Income Tax Withheld - Yes (SEQ 050) equal "X", then Cash Wage Over \$1000 Paid Qtrly - No (SEQ 060) and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065) must be blank.
- 225** ➤ Schedule H - When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", Social Security Wages (SEQ 070) and Medicare Wages (SEQ 090) must each be equal to or greater than \$1300.
- 226** ➤ Schedule H - When Cash Wage Over \$1300 Paid Yearly - Yes (SEQ 040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 050), Federal Income Tax Withheld - No (SEQ 055), Cash Wage Over \$1000

Paid Qtrly - No (SEQ 060), and Cash Wage Over \$1000 Paid Qtrly - Yes (SEQ 065).

- 227** ➤ Schedule H - When Page 2 is present, Cash Wages Over \$1000 Paid Qtrly - No (SEQ 150) cannot equal "X".
- When Page 2 is not present, Cash Wages Over \$1000 Paid Qtrly - Yes (SEQ 155) cannot equal "X".
- 228** ➤ Schedule H - Social Security Wages (SEQ 070) cannot be greater than Medicare Wages (SEQ 090).
- 229** ➤ Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 520) must equal Total Taxes Less Advance EIC Payments (SEQ 140) from Page 1.
- 230** ➤ Form 1116 – When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.
- 231** ➤ Form 1116 – If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 010) of that occurrence is equal to "AMT".
- 232** ➤ Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.
- Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.
- Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 020, 030, 040, 050, 060, 070, 080, 093, 096, 098.
- 233-234** ➤ Reserved
- 235** ➤ Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 230) must be significant.
- 236** ➤ Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 140) plus FUTA Tax (SEQ 240).
- 237-239** ➤ Reserved
- 240** ➤ Schedule C-EZ - Total Expenses (SEQ 700) cannot be greater than \$2500 and Net Profit (SEQ 710) cannot be less than zero.
- 241** ➤ Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 200), Total Expenses (SEQ 700), Net Profit (SEQ 710).
- 242** ➤ Schedule C-EZ - Employer ID Number (SEQ 060) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 243** ➤ Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 786) equals "X" OR Itemized Election Ind (SEQ 788) equals "IE", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.

- Form 1040A - If Must Itemize Indicator (SEQ 786) equals "X", then Total Itemized or Standard Deduction (SEQ 789) must equal zero.
- 244** ➤ Reserved
- 245** ➤ Form 1040 - When Form 8396 Block (SEQ 1004) equals "X", Form 8396 must be present.
- Form 1040 - When Form 3800 Block (SEQ 1003) equals "X", Form 3800 must be present.
- 246-249** ➤ Reserved
- 250** ➤ Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.
- 251** ➤ Form 8615 - Child Taxable Income (SEQ 100) must equal Taxable Income (SEQ 820) from Form 1040/1040A.
- 252** ➤ Form 1040/1040A - When Form 8615 is present, Tax (SEQ 915) of Form 1040 or Tax (SEQ 860) of Form 1040A must equal Form 8615 Tax (SEQ 290) from Form 8615.
- 253** ➤ Form 8615 - Parent Filing Status (SEQ 060) must equal "1", "2", "3", "4", or "5".
- 254** ➤ Reserved
- 255** ➤ Form 8615 - Gross Unearned Income (SEQ 070) must be greater than \$1500.
- 256** ➤ Form 8615 - Child Name (SEQ 010) must equal Name Line 1 (SEQ 060) of Form 1040/1040A.
- 257** ➤ Form 8615 - Parent Name (SEQ 040) and Parent SSN (SEQ 050) must be significant.
- 258** ➤ Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.
- 259** ➤ Tax Form - When Workfare Payments Literal (SEQ 376) equals "WP", Workfare Payments Amount (SEQ 377) must be significant, and vice versa.
- 260** ➤ Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 857) of Form 1040 must be significant. When Form 8814 Block (SEQ 853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 857) must be significant.
- 261** ➤ Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 030) of the first Form 8814 must be significant.
- Form 8814 Amount (SEQ 857) of Form 1040 must equal Form 8814 Tax (SEQ 220) from Form(s) 8814.
- 262** ➤ Form 8814 - Child Taxable Unearned Income (SEQ 170) must be greater than \$750 and less than \$7500.

- 263** ➤ Form 1040 - If Form 1040 Other Income (SEQ 200) of Form 8814 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 590) of Form 1040 must be significant.
- 264** ➤ Form 8814 - When Tax Exempt Literal (SEQ 040) is significant, Tax Exempt Amount (SEQ 050) must be significant.
➤ When Nominee Dist. Literal 1 (SEQ 060) is significant, Nominee Dist. Amount 1 (SEQ 070) must be significant.
➤ When Non-Taxable Literal (SEQ 080) is significant, Non-Taxable Amount (SEQ 090) must be significant.
- 265** ➤ Form 8814 - When Nominee Dist. Literal 2 (SEQ 120) is significant, Nominee Dist. Amount 2 (SEQ 130) must be significant.
- 266** ➤ Form 8814 - Child Name (SEQ 010) must be significant. Child SSN (SEQ 020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's.
- 267** ➤ Form 8814 - Tax Amount Basis (SEQ 210) cannot be less than zero. When Tax Amount Basis (SEQ 210) is greater than zero and less than \$750, Form 8814 Tax (SEQ 220) must be significant. When Tax Amount Basis (SEQ 210) is equal to or greater than \$750, Form 8814 Tax (SEQ 220) must equal \$75.
- 268-269** ➤ Reserved
- 270** ➤ Form 1040 - When Form 4972 Block (SEQ 880) equals "X", Form 4972 must be present.
- 271** ➤ Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 026), Rollover Yes Box (SEQ 030), Prior Yr Distribution Yes Box (SEQ 190), and Beneficiary Distribution Yes Box (SEQ 201).
➤ All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 024), Rollover No Box (SEQ 040), and Prior Yr Distribution No Box (SEQ 200).
- 272** ➤ Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 044) or Qual Age - Five Yr Member No Box (SEQ 086).
- 273-274** ➤ Reserved
- 275** ➤ Form 4972 – At least one of the following fields must be significant: Capital Gain Election (SEQ 220), Ordinary Income (SEQ 240), 10 Yr. Method Average Tax (SEQ 690).
- 276** ➤ Form 4972 - Recipient SSN (SEQ 020) from the second Form 4972 cannot equal Recipient SSN (SEQ 020) of the first Form 4972.
- 277** ➤ Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.
- 278** ➤ Reserved
- 279** ➤ Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X":
- Beneficiary of Qual Participant Yes Box (SEQ 042)/Beneficiary of Qual Participant No Box (SEQ 044);

- Qual Age - Five Yr Member Yes Box (SEQ 084)/Qual Age - Five Yr Member No Box (SEQ 086).

- 280** ➤ Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 289) is significant, Form 8815 must be present.
- Excludable Savings Bond Interest (SEQ 289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 290) from Form 8815.
- 281** ➤ Form 1040/1040A - When Filing Status (SEQ 130) equals "3", Form 8815 cannot be present.
- 282** ➤ Form 8815 - Taxable Expenses (SEQ 190) must be greater than zero.
- 283** ➤ Form 8815 - If Filing Status (SEQ 130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 240) of Form 8815 must be less than \$113649. If Filing Status equals "1" or "4", then Modified AGI (SEQ 240) must be less than \$70749.
- 284** ➤ Reserved
- 285** ➤ Form 1040 - If schedule D is present and n Schedule J is present, and Tax (SEQ 2236) of Schedule D is significant, then Tax (SEQ 915) of Form 1040 must equal or be greater than Tax (SEQ 2236) of Schedule D.
- 286** ➤ Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.
- 287** ➤ Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
- When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 280) of Form 8828 must be significant, and vice versa.
- 288** ➤ Form 8828 - Original Loan Closing Date (SEQ 100) cannot be before January 1, 1991 (01011991).
- 289** ➤ Form W-2 - When Advance EIC Payment (SEQ 200) is significant, taxpayer cannot file Form 1040EZ.
- 290** ➤ Form W-2 - Employer State (SEQ 073) and Employer Zip Code (SEQ 075) must be significant and valid. Employer Zip Code (SEQ 075) must be consistent with Employer State (SEQ 073).
- Form W-2G - Payer's State (SEQ 024) and Payer's Zip Code (SEQ 025) must be significant and valid. Payer's Zip Code (SEQ 025) must be consistent with Payer's State (SEQ 024).
- Form 1099-R - Payer's State (SEQ 042) and Payer's Zip Code (SEQ 044) must be significant and valid. Payer's Zip Code (SEQ 044) must be consistent with Payer's State (SEQ 042).
- **Exception:** This check is not performed when Employer State (SEQ 073) of Form W-2, Payer's State (SEQ 024) of Form W-2G and/or Payer' State (SEQ 042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
- 291** ➤ Form W-2 - Employer City (SEQ 070) must contain at least three characters.
- 292-294** ➤ Reserved

- 295 ➤ Form W-2 - For each occurrence, neither Withholding (SEQ 130) nor Social Security Tax (SEQ 150) can be greater than 1/2 (50%) of Wages (SEQ 120).
Exception: This check is bypassed when Combat Pay has been excluded from Wages.
- Form W-2G - For each occurrence, Withholding (SEQ 050) cannot be greater than 1/2 (50%) of Gross Winnings, etc. (SEQ 040).
- Form 1099-R - For each occurrence, Withholding (SEQ 160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 110).

- 296 ➤ Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 110, 217); Qualifying Person Last Name (SEQ 115, 218); Qualifying Person Name Control (SEQ 120, 221); and Qualifying Person SSN (SEQ 214, 223).

- 297 ➤ Reserved

- 298 ➤ Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 214, 223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's.

- 299 ➤ Tax Form - RAL Indicator (SEQ 1465) must equal "Y" or "N".
 ➤ RAL Indicator (SEQ 1465) is a required field.

- 300-302 ➤ Reserved

- 303 ➤ Form 1040/1040A – If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1138) must be greater than Total Payments (SEQ 1250).
 ➤ Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).

- 304-349 ➤ Reserved for Electronically Transmitted Documents (ETD).

- 350 ➤ Form 8853 - Policyholder SSN (SEQ 286) must be numeric and within the valid range for an SSN or an ITIN.
 ➤ Insured SSN (SEQ 310) must be numeric and within the valid range for an SSN or an ITIN.

- 351 ➤ Form 8853 - MSA Acct Holder SSN (SEQ 005) must equal either the Primary SSN (SEQ 010) or the Secondary SSN (SEQ 030) of Form 1040.

- 352-354 ➤ Reserved

- 355 ➤ Form 8853 – If Employer Contributions - Yes (SEQ 140) equals "X", then Total Employer Contributions for Current Tax Year (SEQ 160) must be significant. If Total Employer Contributions for Current Tax Year (SEQ 160) is significant, then Employee Contributions-Yes (SEQ 140) must equal "X".

- 356 ➤ Form 8853 - If Employer Contributions - Yes (SEQ 140) equals "X", then Employer Contributions - No (SEQ 150) must be blank, and vice versa. Both cannot be blank.

- 357 ➤ Form 1040 - Archer MSA Deduction (SEQ 632) must equal Medical Savings Account Deduction (SEQ 200) from Form 8853, when either field is significant.

- 358 ➤ Reserved

- 359** ➤ Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space: (The error sequence number will always be set to the "yes" box.)
- Payments or Death Benefits - Yes (SEQ 320)
 - Payments or Death Benefits - No (SEQ 330)
- AND**
- Insured Terminally Ill - Yes (SEQ 340)
 - Insured Terminally Ill - No (SEQ 350).
- 360** ➤ Form 1040 - If Type of Other Income (SEQ 560) equals "MSA" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
- If Taxable MSA Distributions (SEQ 250) of Form 8853 is significant, then Type of Other Income (SEQ 560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 570) of Form 1040 must be present.
- 361** ➤ Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.
- If Total Taxable MSA Distributions (SEQ 270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.
- 362** ➤ Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax Box (SEQ 260) is blank, then Total Taxable MSA Distributions (SEQ 270) must be significant.
- If Taxable MSA Distributions (SEQ 250) is significant, and Exceptions to 15% Tax Box (SEQ 260) is equal to "X", then Total taxable MSA Distributions (SEQ 270) must be blank.
- 363** ➤ Form 8853 - If Taxable MSA Distributions (SEQ 250) is significant, then either Exceptions to 15% Tax Box (SEQ 260) or Total Taxable MSA Distributions (SEQ 270) must be significant.
- 364** ➤ Form 1040 - If Type of Other Income (SEQ 560) equals "LTC" and the corresponding Amount of Other Income (SEQ 570) is present, then Form 8853 must be present.
- If Taxable Payments (SEQ 450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 570) must be present.
- 365-369** ➤ Reserved
- 370** ➤ Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) is significant, the corresponding Relationship (SEQ 177, 187, 197, 207, 217, 227) must equal either SON, DAUGHTER, GRANDCHILD, or FOSTERCHILD and the Dependent's age must be under 17.
- 371** ➤ Reserved
- 372** ➤ Form 1040/1040A - When Child Tax Credit (SEQ 940/SEQ 955) is significant, at least one Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".

- 373** ➤ Form 1040/1040A - When Additional Child Tax Credit (SEQ 1186) is significant, one or more Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X" and Form 8812 must be present.
- When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) must be significant and one or more Eligibility for Child Tax Credit (SEQ 178, 188, 198, 208, 218, 228) must equal "X".

- 374** ➤ Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1186) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 140) from Form 8812.

- 375-378** ➤ Reserved

- 379** ➤ Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.

- 380** ➤ Form 8863 - Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's.

- 381** ➤ Form 8863 - When student data is present in either Part I or Part II, each of the following fields must be significant for each student: Student's First Name, Student's Last Name, Student's Name Control, Student's SSN.

- 382** ➤ Form 1040/1040A - If Education Credits (SEQ 935/950) is significant, Form 8863 must be present. If Form 8863 is present, Education Credits (SEQ 935/950) must be significant.

- 383** ➤ Form 8863 - To be eligible for Education Credit, the student must be either the Primary taxpayer, Spouse or a dependent. On Form 8863, each Student's SSN must equal either the Primary SSN (SEQ 010), the Secondary SSN (SEQ 030) or one of the Dependent SSN's (SEQ 175, 185, 195, 205, 215, 225). When the dependent information is on a statement, the Dependent SSN's from the statement are part of the requirement.

- 384** ➤ Form 1040/1040A - When the filing status is "Married Filing Joint" and Education Credits (SEQ 935/950) is significant, the Adjusted Gross Income (SEQ 750) must be less than \$100,000. When the filing status is "Single" or "Head of Household" and Education Credits (SEQ 935/950) is significant; the Adjusted Gross Income (SEQ 750) must be less than \$50,000.

- 385** ➤ Form 8863 - Qualified Expenses Paid in the Current Tax Year (SEQ 040, 110, 180) for each student may not be over \$2000.

- 386** ➤ Form 1040/1040A - When Adjusted Gross Income (SEQ 750) plus Student Loan Interest Deduction (SEQ 628) is more than \$75,000 for "Married Filing Joint" or is more than \$55,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 628) is not allowed.

- 387** ➤ Form 1040/1040A - The Education Credits cannot exceed \$5500.
- Form 8863 - Hope Scholarship Credit (SEQ 240) cannot exceed \$1500. Lifetime Learning Credit (SEQ 470) cannot exceed \$1000.

- 388** ➤ Form 1040/1040A - When Student Loan Interest Deduction (SEQ 628) is significant, the filing status cannot equal "Married Filing Separately".
- 389** ➤ Form 1040/1040A - Student Loan Interest Deduction (SEQ 628) must not exceed \$2500.
- 390** ➤ Schedule J - Amount from Line 6 (SEQ 100) must equal One-third Elected Farm Income (SEQ 060).
➤ One-third Elected Farm Income (SEQ 140) must equal One-third Elected Farm Income (SEQ 060).
- 391** ➤ Schedule J – The following fields must contain an amount greater than or equal to zero: SEQ 040, SEQ 060, SEQ 070, SEQ 080, SEQ 120, SEQ 160, SEQ 180, SEQ 190, SEQ 200, and SEQ 210.
- 392** ➤ Schedule J - Taxable Income (SEQ 010) must equal Taxable Income (SEQ 820) of Form 1040.
- 393** ➤ Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 040) or Tax on Line 7 (SEQ 080) or Tax on Line 11 (SEQ 120) or Tax on Line 15 (SEQ 160).
- 394** ➤ Reserved
- 395** ➤ Form Payment - Primary SSN (SEQ 010) must equal Primary SSN (SEQ 010) of the Tax Form.
➤ When Filing Status (SEQ 130) equals "2", Secondary SSN (SEQ 020) must equal Secondary SSN (SEQ 030) of the Tax Form.
- 396** ➤ Form Payment - Routing Transit Number (SEQ 030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
➤ Bank Account Number (SEQ 040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.
➤ Type of Account (SEQ 050) must equal "1" or "2".
- 397** ➤ Form Payment – (Balance Due Payments) When the return is transmitted to the IRS on or before April 15 of the current processing year, the Requested Payment Date (SEQ 080) cannot be later than April 15.
➤ When the return is transmitted to IRS after April 15, the Requested Payment Date (SEQ 080) cannot be later than the current processing date.
➤ The year of the Requested Payment Date (SEQ 080) must equal the current processing year.
➤ The Requested Payment Date cannot be prior to the current processing date minus five days.
- 398** ➤ Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 080) must be one of the following: 20020415 or 20020617, or 20020916.
➤ If the process date is before April 23 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020415, or 20020617, or 20020916.
➤ If the process date is April 23 through June 21, 2002 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020617, or 20020916.

- If the process date is June 22, 2002 through September 20, 2002 of the current processing year, the Requested Payment Date (SEQ 080) must be 20020916.
 - The process date cannot be greater than September 20, 2002.
 - The year of the Requested Payment Date (SEQ 080) must equal the current processing year.
- 399** ➤ Reserved
- 400** ➤ State Record - The Generic Record must be present in the state data packet.
 ➤ An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.
- 401** ➤ State Record - The State Code (SEQ 010) in the Header Section of the Generic Record must be valid for the processing service center.
 ➤ The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
- 402** ➤ State Record - All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 060, 075, 085, 095, 100) must be present.
- 403** ➤ State Record - Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.
- 404** ➤ State Record - The DCN (SEQ 020) of the Generic Record must equal the DCN of the federal Tax Form.
 The DCN (SEQ 020) of the Generic Record must equal the DCN (SEQ 020) of the Unformatted Record.
- 405** ➤ State Record Form W-2 - Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 370, 440) when there is a significant entry in State Income Tax (SEQ 400, 470).
- 406** ➤ The EFIN cannot contain an "out of service center" District Office (DO). The D contained in the EFIN of Originator (SEQ 8b) must be valid for the Processing Site (SEQ 040) of the TRANS Record A (TRANA) of the transmission.
 ➤ Exception: An "out of service center" District Office (DO) is permitted when State Data is present; or when Processing Site equals "C" (Andover) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, an Address Ind (SEQ 097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".
- 407** ➤ State Record - The Return Sequence Number (RSN) (SEQ 023) of the Generic Record must equal the RSN of the Federal Tax Form.
- 408** ➤ State Record - When On-Line-State-Return (SEQ 049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 170) of the TRANS Record A (TRANA) must equal "O", and vice versa.
- 409-419** ➤ Reserved
- 420** ➤ Form 1040 - When Form 4136 Block (SEQ 1205) is equal to "X", Form 4136 must be present, and vice versa.
- 421** ➤ Reserved

- 422**
- Form 4136 - When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. **For example:**
 - When Nontaxable Use of Gasoline Credit Amount (SEQ 070) is greater than zero, at least one of the following must be significant: SEQ 010 or 020 or 040 or 060.
 - When Nontaxable Use of Gasohol 10% Credit Amount (SEQ 100) is greater than zero, Gasohol 10% Alcohol Gallons (SEQ 090) must be significant.
 - When Nontaxable Use of Gasohol 7.7% Credit Amount (SEQ 130) is greater than zero, Gasohol 7.7% Alcohol Gallons (SEQ 120) must be significant.
 - When Nontaxable Use of Gasohol 5.7% Credit Amount (SEQ 160) is greater than zero, Gasohol 5.7% Alcohol Gallons (SEQ 150) must be significant.
 - When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 170) must be significant.
 - When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 230) is greater than zero, then SEQ 200 or 220 must be significant.
 - When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 300) is greater than zero, then at least one of the following must be significant: SEQ 270 or 290.
 - When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 310) must be significant.
 - When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 330) must be significant.
 - When Nontaxable Use of Kerosene Credit Amount (SEQ 410) is greater than zero, then at least one of the following must be significant: SEQ 380 or 400.
 - When Nontaxable Kerosene Train Use Credit Amount (SEQ 430) is greater than zero, then Kerosene Train Use Gallons (SEQ 420) must be significant.
 - When Kerosene Certain Intercity and Local Bus Use Credit Amount (SEQ 455) is greater than zero, then Kerosene Certain Intercity and Local Bus Use Gallons (SEQ 440) must be significant.
 - When Nontaxable Use of Commercial Aviation Fuel Credit Amount (SEQ 470) is greater than zero, then Commercial Aviation fuel Gasoline Gallons (SEQ 460) must be significant.
 - When Nontaxable Use of Aviation Fuel Other \$.219 Credit Amount (SEQ 500) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 1 (SEQ 490) must be significant.
 - When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ 530) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons - 2 (SEQ 520) must be significant.
 - When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.
 - When Sales by Vendors of Undyed Diesel Credit Amount (SEQ 600) is greater than zero, then at least one of the following must be significant: SEQ 580 or 590.
 - When Use of LPG in Certain Intercity and Local Buses Credit Amt (SEQ 700) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ 690) must be significant.
 - When Use of LPG in Qualified Local and School Buses Credit Amount (SEQ 720) is greater than zero, then Qualified Local and School Buses Gallons (SEQ 710) must be significant.
 - When Gasohol Blenders 10% Credit Amount (SEQ 750) is greater than zero, then Gasohol Blenders 10% Alcohol Gallons (SEQ 740) must be significant.
 - When Gasohol Blenders 7.7% Credit Amount (SEQ 780) is greater than zero, then Gasohol Blenders 7.7% Alcohol Gallons (SEQ 770) must be significant.
 - When Gasohol Blenders 5.7% Credit Amount (SEQ 810) is greater than zero, then Gasohol Blenders 5.7% Alcohol Gallons (SEQ 800) must be significant.

- 423** ➤ Form 4136 - If Evidence of Dyed Diesel Fuel/Kerosene Exception Box (SEQ 250) equals "X", Evidence of Dyed Diesel Fuel/Kerosene Explanation (SEQ 240) must equal "STMbnn" and vice versa.
- 424** ➤ Form 4136 - If Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) equals "X", then the Evidence of Dyed Diesel Fuel Explanation (SEQ 560) must equal "STMbnn" and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.
- If Evidence of Dyed Diesel Fuel Explanation (SEQ 560) equal "STMbnn", then the Evidence of Dyed Diesel Fuel Exception Box (SEQ 570) must equal "X", and the Undyed Diesel Fuel UV Registration No (SEQ 550) must be significant.
- If Evidence of Dyed Kerosene Exception Box (SEQ 640) equals "X", then Evidence of Dyed Kerosene Explanation (SEQ 630) must equal "STMbnn" and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610), or Undyed Kerosene UP Registration No (SEQ 620).
- If Evidence of Dyed Kerosene Explanation (SEQ 630) equals "STMbnn", then Evidence of Dyed Kerosene Exception Box (SEQ 640) must equal "X", and at least one of the following must be significant: Undyed Kerosene UV Registration No (SEQ 610) or Undyed Kerosene UP Registration No (SEQ 620).
- Note: For Error Code 424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.
- 425** ➤ Form 4136 - If Total Income Tax Credit Amount (SEQ 820) is significant, then at least one of the "credit amounts" (SEQ 070, 100, 130, 160, 180, 230, 240, 300, 320, 340, 410, 430, 455, 470, 500, 530, 600, 680, 700, 720, 750, 780 or 810) must be significant.
- 426** ➤ Form 1040 – Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 820) from Form 4136.
- 427** ➤ Form 4136 - When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. **For example:**
- When Nontaxable Use of Gasoline Gallons (SEQ 040 or 060) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 030 or 050) must be significant.
- When Gasohol 10% Alcohol Gallons (SEQ 090) is greater than zero, then Gasohol 10% Alcohol Type (SEQ 080) must be significant.
- When Gasohol 7.7% Alcohol Gallons (SEQ 120) is greater than zero, then Gasohol 7.7% Alcohol Type (SEQ 110) must be significant.
- When Gasohol 5.7% Alcohol Gallons (SEQ 150) is greater than zero, then Gasohol 5.7% Alcohol Type (SEQ 140) must be significant.
- When Nontaxable Use of Aviation Gasoline Gallons (SEQ 200 or 220) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 190 or 210) must be significant.
- When Nontaxable Use of Diesel Fuel Gallons (SEQ 270 or 290) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 260 or 280) must be significant.
- When Nontaxable Use of Diesel Kerosene Gallons (SEQ 380 or 400) is greater than zero, then Nontaxable Use of Diesel Kerosene Type (SEQ 370 or 390) must be significant.
- When Nontaxable Use of Aviation Fuel Gallons (SEQ 490 or 520) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ 480 or 510) must be significant.
- 428-431** ➤ Reserved

- 432 ➤ Form 8271 – When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name – 1 (SEQ 030) or Tax Shelter Registration Number –1 (SEQ 040) or Name of Person Who Applied for Registration –1 (SEQ 050) or Tax Shelter Identifying Number –1 (SEQ 060).
- 433-434 ➤ Reserved
- 435 ➤ Form 8582-CR - When Multiply Line 11 by 50% (SEQ 200) is significant, it cannot be greater than \$25000.
➤ When Multiply Line 23 by 50% (SEQ 330) is significant, it cannot be greater than \$25000.
- 436 ➤ Form 8582-CR - When Special Allowance for Rental Activity (SEQ 210) is significant; Form 8582 must be present.
➤ When Special Allowance for Rental Activity (SEQ 340) is Significant, Form 8582 must be present.
- 437 ➤ Form 8582-CR – Modified Adjusted Gross Income (**SEQ 310**) **cannot be less than zero.**
- 438 ➤ Summary Record – For On-Line Returns, the IP Address (SEQ 190) must be present and must contain at least one period and cannot contain alpha characters.
- 439-445 ➤ Reserved
- 446 ➤ Form 4136 - When Undyed Diesel Fuel UV Registration No (SEQ 550) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ 580) **OR** Use of Undyed Diesel by State or Local Gov Gallons (SEQ 590) must be present, and vice versa.
- 447 ➤ Form 4136 - When Undyed Kerosene UV Registration No (SEQ 610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 650), **OR** Use of Undyed Kero by State or Local Gov Gallons (SEQ 660) must be present and vice versa.
➤ When Other Sales of Undyed Kerosene Gallons (SEQ 670) is present, then Undyed Kerosene UP Registration No (SEQ 620) must be present and vice versa.
- 448-449 ➤ Reserved
- 450 ➤ Form 8606 - Nondeductible IRA Name (SEQ 009) and SSN of Taxpayer with IRAs (SEQ 010) must be significant.
- 451 ➤ Form 8606 - Nondeductible IRA Name (SEQ 009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
➤ Nondeductible IRA Name (SEQ 009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.
- 452 ➤ Form 2555/2555EZ - When only one Form 2555/2555EZ is present, Taxpayer SSN (SEQ 007) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
➤ When two Forms 2555/2555EZ are present, Taxpayer SSN (SEQ 007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 010) of Form 1040 and

Taxpayer SSN (SEQ 007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 030).

- 453** ➤ Form 2555EZ - Total Foreign Earned Income (SEQ 1210) cannot exceed \$78000.
- 454** ➤ Form 1040 - Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.
- 455** ➤ Form 2555 - Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
 - Form 2555EZ - Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed Total Foreign Earned Income (SEQ 1210).
- 456** ➤ Form 1040 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555", Form 2555 must be present.
 - When Housing/Foreign Earned Income Exclusion Literal (SEQ 574) equals "FORM 2555-EZ", Form 2555EZ must be present.
- 457** ➤ Form 1040 - The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.
- 458** ➤ Form 1040 - When Other Adjustments Literal (SEQ 720) equals "FORM 2555", Form 2555 must be present.
- 459** ➤ Form 1040 - If Other Adjustments Literal (SEQ 720) equals "FORM 2555", then Other Adjustment Amount (SEQ 730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.
- 460** ➤ Form 2555/2555-EZ - Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.
 - Form 2555 - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the current tax year or must be prior to the current tax year; **OR**
When Date Bona Fide Residence Ended (SEQ 225) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000).
 - Form 2555 - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 530) and Physical Presence Test Through (SEQ 540) minus the total of Number of Days in US on Business - 1 through - 4 (SEQ 610, 670, 730, 790) must be at least 330 days.
 - Form 2555EZ - When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began

(SEQ 030) must equal 0101 of the current tax year or must be prior to the current tax year; **OR**

When Date Bona Fide Residence Ended (SEQ 040) is prior to 1231 of the current tax year (i.e., 10312001), then Date Bona Fide Residence Began (SEQ 030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 01012000).

- Form 2555EZ - When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) minus the total of Number of Days in US on Business - 1 through - 9 (SEQ 310, 350, 390, 430, 470, 510, 550, 590, 630) must be at least 330 days.
- 461** ➤ Form 2555 - Statement to Authorities - Yes (SEQ 300) and Req'd to Pay Income Tax - No (SEQ 330) cannot both be significant.
- 462** ➤ Form 2555 - If No Travel Statement (SEQ 560) is significant, then the following fields cannot be significant: Country Name (SEQ 570), Arrival Date (SEQ 580), Departure Date (SEQ 590), Full Days in Country (SEQ 600), Number of Days in US on Business (SEQ 610), and Income Earned in the US on Business (SEQ 620).
- 463** ➤ Form 2555 - Foreign Address (SEQ 010) must be significant. Post of Duty (SEQ 015) must be significant and equal to a valid Post of Duty code. See "Post of Duty Codes".
➤ Form 2555EZ - Foreign Address (SEQ 110) must be significant. Post of Duty (SEQ 115) must be significant and equal to a valid Post of Duty code. See "Post of Duty Codes".
- 464** ➤ Form 2555 - If Separate Foreign Residence - Yes (SEQ 170) is significant, then Yes - City & Country of Foreign Residence (SEQ 190) and Number of Days at That Address (SEQ 200) must be significant.
- 465** ➤ Form 2555 - Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).
- 466** ➤ Form 2555 - Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).
- 467** ➤ Form 2555EZ - If Bona Fide Residence - Yes (SEQ 010) is significant, then Date Bona Fide Residence Began (SEQ 030) and Date Bona Fide Residence Ended (SEQ 040) must be significant.
- 468** ➤ Form 2555EZ - If Physically Present - Yes (SEQ 050) is significant, then Physical Presence Test From (SEQ 070) and Physical Presence Test Through (SEQ 080) must be significant.
- 469** ➤ Form 2555EZ - Tax Home Test - Yes (SEQ 090) must be significant.
- 470** ➤ Form 2555EZ - For each of the following, only one box can equal "X":
Bona Fide Residence - Yes (SEQ 010) or Bona Fide Residence - No (SEQ 020);
Physically Present - Yes (SEQ 050) or Physically Present - No (SEQ 060);
Revoked Exclusions - Yes (SEQ 220) or Revoked Exclusions - No (SEQ 230).
- 471** ➤ Form 2555 - Part II or Part III must be present, but not both.
- 472** ➤ Form 2555/2555EZ – Must be processed at the Andover Service Center.

- 473-475** ➤ Reserved
- 476** ➤ Schedule EIC - The following fields cannot equal "X": Disabled "No" Box - 1 (SEQ 045) or Disabled "No" Box - 2 (SEQ 115).
- 477-479** ➤ Reserved
- 480** ➤ Form 8839 - When Identifying Number Child (SEQ 080, 160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's.
- 481** ➤ Form 8839 - Eligible Child First Name - 1 (SEQ 010), Eligible Child Last Name - 1 (SEQ 020), Eligible Child Name Control - 1 (SEQ 030), Year of Birth - 1 (SEQ 040), and Identifying Number Child - 1 (SEQ 080) must be significant.
 - If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 010, 090); Eligible Child Last Name (SEQ 020, 100); Eligible Child Name Control (SEQ 030, 110); Year of Birth (SEQ 040, 120); and Identifying Number Child (SEQ 080, 160).
 - Eligible Child Name Control (SEQ 030, 110) must be in the correct format.
- 482** ➤ Form 8839 - Year of Birth - 1 (SEQ 040) and Year of Birth - 2 (SEQ 120) cannot be greater than current tax year.
- 483** ➤ Form 8839 - Identifying Number Child - 2 (SEQ 160) cannot equal Identifying Number Child - 1 (SEQ 080). Identifying Number Child - 1 (SEQ 080) and Identifying Number Child - 2 (SEQ 160) cannot equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 484** ➤ Form 8839 - If Year of Birth - 1 or - 2 (SEQ 040, 120) is prior to "1983", then the corresponding Disabled Over 18 Box - 1 or - 2 (SEQ 049, 129) must equal "X".
- 485** ➤ Form 8839 - Modified AGI (SEQ 240) must be less than \$115,000.
- 486** ➤ Form 1040/1040A - When Adoption Credit (SEQ 960) is significant, Form 8839 must be present.
- 487** ➤ Form 8839 - If Eligible Child First Name - 1 (SEQ 010) is significant and Special Needs Box - 1 (SEQ 060) is significant and Foreign Child Box - 1 (SEQ 070) is not significant, then Allowed Tax Credit Child - 1 (SEQ 170 or 310) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 1 (SEQ 170 or 310) must be \$5000.
 - If Eligible Child First Name - 2 (SEQ 090) is significant and Special Needs Box - 2 (SEQ 140) is significant and Foreign Child Box - 2 (SEQ 150) is not significant, then Allowed Tax Credit Child - 2 (SEQ 200 or 330) must equal \$6000; otherwise, the maximum Allowed Tax Credit Child - 2 (SEQ 200 or 330) must be \$5000.
- 488-489** ➤ Reserved
- 490** ➤ Summary Record – If Year of the Electronic Postmark Date (SEQ 260) is present; Year of Electronic Postmark Date must equal the current processing year.
- 491** ➤ Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 260), Electronic Postmark Time (SEQ 270), and Electronic Postmark Time Zone (SEQ 280).
- 492** ➤ Reserved

- 493** ➤ Summary Record - Software Identification Number (SEQ 230) must be present.
- 494** ➤ Form 1040 – If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.
- 495** ➤ Form 1040 – If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.
➤ Form 1040 - If Filing Status (SEQ 0130) is equal to "2", then two Forms 4563 can be present.
- 496** ➤ Form 4563 – When only one Form 4563 is present, Taxpayer Identification Number (SEQ 0003) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
➤ When two Forms 4563 are present, Taxpayer Identification Number (SEQ 0003) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer Identification Number (SEQ 0003) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.
- 497-499** ➤ Reserved
- 500** ➤ Primary SSN (SEQ 010) and Primary Name Control (SEQ 050) of the Tax Form must match data from the IRS Master File.
- 501** ➤ Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Year of Birth (SEQ 020, 090) must match data received from the Social Security Administration.
➤ Qualifying SSN (SEQ 015, 085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 007, 077) must match data from the IRS Master File.
- 502** ➤ Employer Identification Number (SEQ 040) of Form W-2, Payer Identification Number (SEQ 026) of Form W-2G, and Payer Identification Number (SEQ 050) of Form 1099-R must match data from the IRS Master File.
- 503** ➤ Secondary SSN (SEQ 030) and Spouse's Name Control (SEQ 055) of the Tax Form must match data from the IRS Master File.
- 504** ➤ Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 172, 182, 192, 202, 212, 222) must match data from the IRS Master File.
- 505** ➤ Employer Identification Number (SEQ 040) of Form W-2, or Payer Identification Number (SEQ 026) of Form W-2G, or Payer Identification Number (SEQ 050) of Form 1099-R was issued in the current processing year.
- 506** ➤ Qualifying SSN (SEQ 015, 085) of Schedule EIC was previously used for the same purpose.
- 507** ➤ Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A was previously used for the same purpose.
- 508** ➤ Primary SSN (SEQ 010) has been used as a Secondary SSN (SEQ 030) on another return with filing status 2-Married Filing Joint status (SEQ 130); **OR**

Secondary SSN (SEQ 030) has been used as a Primary SSN (SEQ 010) on another return.

- 509** ➤ Secondary SSN (SEQ 030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; **or** Dependent's SSN was used as a Secondary SSN on a previous or current return; **or** Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.
- 510** ➤ Primary SSN (SEQ 010) and/or Secondary SSN (SEQ 030) where the SSN was claimed as an exemption (SEQ 160) on the return and was also used as a Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) on another return.
- 511** ➤ Primary SSN (SEQ 010) was used with the Filing Status (SEQ 130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 030) on another return with filing status "3".
- 512** ➤ Student's Name Control (SEQ 030, 100, 170, 270, 310, 350, 390, 430) of Form 8863 and corresponding Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 must match data from the IRS Master File.
- 513** ➤ Secondary SSN (SEQ 030) was used as a Secondary SSN more than once.
- 514** ➤ Insured Name Control (SEQ 295) and Insured SSN (SEQ 310) of Form 8853 must match data from the IRS Master File.
- 515** ➤ Primary SSN (SEQ 010) was used as a Primary SSN more than once.
- 516-518** ➤ Reserved
- 519** ➤ Form 8697 - Employer Identification Number of Entity (SEQ 150) and Employee Name Control (SEQ 155) on Form 8697, must match data from the IRS Master File.
- 520** ➤ Employer Name Control (SEQ 015) and Employer Identification Number (SEQ 030) of Schedule H must match data from the IRS Master File.
- 521** ➤ Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 010) and Secondary SSN (SEQ 030) of the Tax Form; Dependent's SSN (SEQ 175, 185, 195, 205, 215, 225) of Form 1040/1040A; and Qualifying SSN - 1 (SEQ 015) and Qualifying SSN - 2 (SEQ 085) of Schedule EIC.
- 522** ➤ Primary Date of Birth (SEQ 010) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.
- 523** ➤ Spouse Date of Birth (SEQ 040) in the Authentication Record of an On-Line Return does not match data from the IRS Master File.
- 524** ➤ Qualifying Person Name Control - 1, - 2 (SEQ 120, 221) and Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 do not match data from the IRS Master File.
- 525** ➤ Eligible Child Name Control - 1, - 2 (SEQ 030, 110) and Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 do not match data from the IRS Master File.

- 526** ➤ Qualifying Person SSN - 1, - 2 (SEQ 214, 223) of Form 2441/Schedule 2 was previously used for same purpose.
- 527** ➤ Identifying Number Child - 1, - 2 (SEQ 080, 160) of Form 8839 was previously used for same purpose.
- 528** ➤ Student's SSN (SEQ 035, 105, 175, 275, 315, 355, 395, 435) of Form 8863 was previously used to claim Education Credit on another tax return.
- 529-599** ➤ Reserved
- 600** ➤ Tax Form - IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required.
- 601** ➤ Reserved
- 602** ➤ Form 8862- Year for Which You Are Filing This Form (SEQ 010) must equal the current tax year.
- 603** ➤ Form 8862 - Qualifying Child of Another Person (SEQ 030) must equal "X". If Qualifying Child of Another Person (SEQ 030) does not equal "X", the taxpayer is not eligible to file Form 8862 and claim Earned Income Credit.
- 604** ➤ Form 8862 - When Schedule EIC is not present, Beginning Date Your Home in the USA (SEQ 040) or Beginning Date Your Spouse Home in the USA (SEQ 050) of Form 8862 must be present.
- 605** ➤ Form 8862 - When Schedule EIC is present, Relationship Yes Box-1 (SEQ 060) or Relationship No Box-1 (SEQ 070) of Form 8862 must be present.
- 606** ➤ Tax Form - IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.
- 607** ➤ Form 8866 – If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 430) or Total Interest to be Refunded on Decrease (SEQ 440).
- 608-609** ➤ Reserved
- 610** ➤ Tax Form - If Address Ind (SEQ 097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066); and the following fields cannot be present: Name Line 2 (SEQ 070), Street Address (SEQ 080), City (SEQ 083), State Abbreviation (SEQ 087), and Zip Code (SEQ 095).
 ➤ If Address Ind (SEQ 097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 062), Foreign City, State or Province, Postal Code (SEQ 064), and Foreign Country (SEQ 066).
- 611** ➤ Tax Form - Foreign Street Address (SEQ 062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).
- 612** ➤ Tax Form - Foreign City, State or Province, Postal Code (SEQ 064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position

must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).

- 613** ➤ Tax Form - Foreign Country (SEQ 066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
- 614** ➤ Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 097) equals "3".
- 615** ➤ Tax Form - If State Abbreviation (SEQ 087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, then the return must be processed at Andover Service Center.
- 616** ➤ Form W2 – When Employee Address Continuation (SEQ 105) is significant, then a period (.) must be present in Employee State (SEQ 113).
➤ Form W2G – When Winner's Address Continuation (SEQ 143) is significant, then a period (.) must be present in Winners' State (SEQ 146).
➤ Form 1099R – When Recipient's Address Continuation (SEQ 080) is significant, then a period (.) must be present in Recipient's State (SEQ 092).
- 617-618** ➤ Reserved
- 619** ➤ Form 8379 – First Injured Spouse Box (SEQ 030) and Second Injured Spouse Box (SEQ 060) cannot both equal "X" and cannot both equal blank.
- 620** ➤ Form 8379 – When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 030) or Second Injured Spouse Box (SEQ 060), and either Community Property State–Yes Box (SEQ 150) or Community Property State–No Box (SEQ 160).
- 621** ➤ Form 8379 – When Community Property State Yes Box (SEQ 150) is equal to "X", one or more of the following community state's abbreviation must be significant:
 - SEQ 161 Community Property State Abbreviation for Arizona;
 - SEQ 162 Community Property State Abbreviation for California;
 - SEQ 163 Community Property State Abbreviation for Idaho;
 - SEQ 164 Community Property State Abbreviation for Louisiana;
 - SEQ 165 Community Property State Abbreviation for Nevada;
 - SEQ 166 Community Property State Abbreviation for New Mexico;
 - SEQ 167 Community Property State Abbreviation for Texas;
 - SEQ 168 Community Property State Abbreviation for Washington; and/or
 - SEQ 169 Community Property State Abbreviation for Wisconsin.
➤ See Attachment 5 - Community Property States Abbreviations.
- 622** ➤ Form 8379 – When Total Other Income-Joint Return (SEQ 210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 220) and Total Other Income-Other Spouse (SEQ 230) must equal Total Other Income-Joint Return (SEQ 210).
- 623** ➤ Form 8379 – When Standard Deduction-Joint Return (SEQ 510) is significant, then the following cannot be present: Itemized Deduction-Joint Return (SEQ 540),

Itemized Deduction-Injured Spouse (SEQ 550) or Itemized Deduction-Other Spouse (SEQ 560).

- 624** ➤ Form 8379 – When Itemized Deduction-Joint Return (SEQ 540) is significant, then the sum of Itemized Deduction-Injured Spouse (SEQ 550) and Itemized Deduction-Other Spouse (SEQ 560) must equal Itemized Deduction-Joint Return (SEQ 540).
- 625** ➤ Form 8379 – When Exemptions-Joint Return (SEQ 570) is present, then either Exemptions-Injured Spouse (SEQ 580) or Exemptions-Other Spouse (SEQ 590) must be present and Exemptions-Joint Return (SEQ 570) must equal Total Exemptions (SEQ 360) of Form 1040/1040A.
- 626** ➤ Form 8379 – When Credits-Joint Return (SEQ 600) is present, then the sum of Credits-Injured Spouse (SEQ 610) and Credits-Other Spouse (SEQ 620) must equal Credits-Joint Return (SEQ 600).
- 627** ➤ Form 8379 – When Estimated Tax Payments-Joint Return (SEQ 690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 700) and Estimated Tax Payments-Other Spouse (SEQ 710) must equal Estimated Tax Payments-Joint Return (SEQ 690).
- 628** ➤ Form 8379 – When Form 8379 is present, Form 2555/2555EZ must not be present.
- 629** ➤ Form 8379 – When Form 8379 is present, the following fields on Form 1040/1040A/1040EZ must not be present: Foreign Street Address (SEQ 062), Foreign City, State or Province (SEQ 064), or Foreign Country (SEQ 066).
- 630** ➤ Form 8379 – When Form 8379 is present, the State Abbreviation (SEQ 087) of Form 1040/1040A/1040EZ cannot equal “AS”, “GU”, “MP”, “PR”, or “VI”.
- 631** ➤ Form 8379 – When 8379 is present, Filing Status (SEQ 130) of Form 1040/1040A must equal “2” (Married Filing Joint) or Secondary SSN (SEQ 030) of Form 1040EZ must be present.
- 632** ➤ Form 5471 – When Category of Filer-3 (SEQ 135) is significant, Category 3 Attachment (SEQ 136) must equal "STMbnn".
 - When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".
 - When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".
 - When Other Current Assets – Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".
 - When Investment In Subsidiaries – Beginning (SEQ 2830) or Investment In Subsidiaries – End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".
 - When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
 - When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".

- When Other Current Liabilities – Beginning (SEQ 3170) or Other Current Liabilities – End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".
 - When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
 - When Paid-in or Capital Surplus – Beginning (SEQ 3305) or Paid-in or Capital Surplus – End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".
 - When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
 - When Own Interest in a Trust – Yes (SEQ 3430) is significant, Own Interest Yes Attachment (SEQ 3445) must equal "STMbnn".
 - When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn".
 - When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".
 - When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".
- 633** ➤ Form 5471 – The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.
- 634** ➤ Schedule N (Form 5471) – If Deduction for Dividends Paid During Tax Year (SEQ 750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 750) must equal Deduction for Dividends Paid (SEQ 640).
- 635** ➤ Form 8865 – When Category 1 Filer (SEQ 080) is significant, Pages 2 through 7 of Form 8865 must be present.
- 636** ➤ Form 8865 – When Category 1 Filer (SEQ 080) or Category 2 Filer (SEQ 090) is significant, at least one Schedule K-1 (Form 8865) must be present.
- 637** ➤ Form 8865 – Business Activity Code (SEQ 690) must be within the valid range (111100 – 813000).
- 638** ➤ Form 8865 – When Owns Direct Interest (SEQ 1040) is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).
- 639** ➤ Form 8865 – When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.
- 640** ➤ Form 8865 – When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.
- 641** ➤ Form 8865 – When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.
- 642** ➤ Form 8865 – When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income

(Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss)(SEQ 2290) or Other Income (Loss) (SEQ 2300).

- 643** ➤ Form 8865 – When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent(SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).
- 644** ➤ Form 8865 – When Net Short-Term Capital Gain or (Loss) (SEQ 2750) is significant, Net Short-Term Capital Gain or (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3300) must be significant
- 645** ➤ Form 8865 – When Combine Lines 6-10 in Column (g) (SEQ 3120) is significant, 28% Rate Gain (Loss) (SEQ 3250) or Other Income (Loss) (SEQ 3300) must be significant.
- 646** ➤ Form 8865 – When Net Long-Term Capital Gain or (Loss) (SEQ 3130) is significant, Net Long-Term Capital Gain or (Loss)(SEQ 3240) or Other Income (Loss) (SEQ 3300) must be significant.
- 647** ➤ Form 8865 – When Net Section 1231 Gain (Loss) (SEQ 3290) is significant, Form 4797 must be present.
- 648** ➤ Form 8865 – When Expenditures Related to Rental Real Estate (SEQ 3390) is significant, Form 3468 must be present.
- 649** ➤ Form 8865 – When Total Foreign Taxes (SEQ 3690) is significant, Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680) must be significant.
- 650** ➤ Form 8865 – Only one of the following fields can be significant: Foreign Taxes (Paid) (SEQ 3670) or Foreign Taxes (Accrued) (SEQ 3680).
- 651** ➤ Form 8586 - If "Eligible Basis of Building(s)" (SEQ 030) is significant, 1 or more Forms 8609 must be present.
- 652** ➤ Form 8586 - If "Qualified Basis of Low-Income Buildings" (SEQ 040) is significant, 1 or more Forms 8609 must be present.
- 653** ➤ Form 8586 - If "Current Year Credit" (SEQ 110) is significant, one or more Forms 8609 must be present.
- 654** ➤ Form 8586 - If "Number of Forms 8609 Attached" (SEQ 020) is significant, a matching number of Forms 8609 must be present and a matching number of Schedules A (Form 8609) must be present.
- 655-656** ➤ Reserved
- 657** ➤ Form 8586 – Flow-through Entity EIN (SEQ 115) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.

- 658-659** ➤ Reserved
- 660** ➤ Form 8586 - When Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 300) both contain an entry greater than zero, Form 6251 must be present.
- 661** ➤ Form 8865 – When Number of Foreign Disregarded Entities (SEQ 960) is significant, Attach List of Entities (SEQ 965) must equal "STMBnn".
- When Ordinary Income (Loss)(SEQ 2270) is significant, Ordinary Income (Loss)(Attach Schedule)(SEQ 2275) must equal "STMBnn".
 - When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss)(Attach Schedule)(SEQ 2305) must equal "STMBnn".
 - When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMBnn".
 - When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule)(SEQ 3185) must equal "STMBnn".
 - When Other Portfolio Income (Loss) (SEQ 3270) is significant, Other Portfolio (Attach Schedule) (SEQ 3275) must equal "STMBnn".
 - When Other Income (Loss) (SEQ 3300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3305) must equal "STMBnn".
 - When Charitable Contributions (SEQ 3310) is significant, Charitable Contributions (Attach Schedule) (SEQ 3315) must equal "STMBnn".
 - When Deductions Related to Portfolio Income (SEQ 3330) is significant, Deductions Related to Portfolio Income (Itemize) (SEQ 3335) must equal "STMBnn".
 - When Other Deductions (SEQ 3340) is significant, Other Deductions (Attach Schedule) (SEQ 3345) must equal "STMBnn".
 - When Other Adjustments & Tax Preference Items (SEQ 3540) is significant, Other Adjustments (Attach Schedule) (SEQ 3545) must equal "STMBnn".
 - When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMBnn".
 - When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMBnn".
 - When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMBnn".
 - When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMBnn".
 - When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMBnn".
 - When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMBnn".
 - When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMBnn".
 - When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMBnn".
- 662** ➤ Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.
- 663** ➤ Schedule K-1 (Form 8865) – The following fields must be positive: SEQs 320, 370, 380, 390, 440 and 480.

- 664 ➤ Reserved
- 665 ➤ Form 8801 - Total Tax Credits (SEQ 220) must be greater than zero.
- 666 ➤ Form 1040 – If Form 8801 Block (SEQ 1005) is equal to “X”, then Form 8801 must be present.
- 667 ➤ Form 4797 – If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 456) or Form 8824 Ordinary Gain/Loss for Entire Yr. (SEQ 974) is significant, then Form 8824 must be present.
- 668 ➤ Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.
- 669 ➤ Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.
- 670 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
- 671 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).
- 672 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to “P” or “S”, then the ERO EFIN/PIN (SEQ 090) must be present.
➤ When the PIN Type Code (SEQ 008) is equal to “O”, then the ERO EFIN/PIN (SEQ 090) cannot be present.
- 673 ➤ Authentication Record – For On-Line Returns only, when the PIN Type Code (SEQ 008) is blank (No PIN Used), then the Jurat/Disclosure Code (SEQ 075) must equal "B".
- 674 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros. **And**
The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 035) on the Authentication Record.

When the PIN Type Code (SEQ 008) is "Blank", then the Primary Taxpayer Signature (SEQ 035) cannot be present.
- 675 ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", "S" or "O" and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros. **And**
The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 065) on the Authentication Record.

When the PIN Type Code (SEQ 008) is "Blank" and when the Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) cannot be present.

- 676** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to “P”, “S”, or “O” and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 035) and Spouse Signature (SEQ 065) both must be present.
- When the PIN Type Code (SEQ 008) is equal to “P”, “S” or “O” and the Filing Status is other than “2” (Married Filing Jointly), then the Spouse Signature (SEQ 065) cannot be present.
- 677** ➤ Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since they are under the age of sixteen.
- 678** ➤ Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since they are under the age of sixteen.
- 679** ➤ Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “S” or “O”, the Primary Prior Year Adjusted Gross Income (SEQ 020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File.
- 680** ➤ Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “S” or “O” and the Filing Status (SEQ 130) is “2” (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.
- 681** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 010), Primary Prior Year Adjusted Gross Income (SEQ 020), Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075) and PIN Authorization Code (SEQ 080).
- 682** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 040), Spouse Prior Year Adjusted Gross Income (SEQ 050) and Spouse Signature (SEQ 065).
- 683** ➤ Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “P” or “S”, the first six numeric of the ERO EFIN/PIN (SEQ 090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN)(11 digits total).
- 684** ➤ Authentication Record – When the PIN TYPE Code (SEQ 008) is equal to “P”, “S” or “O”, then the Paper Document Indicator 1 (SEQ 150) or Paper Document Indicator 3 (SEQ 170) or Paper Document Indicator 4 (SEQ 180) or Paper Documents Indicator 5 (SEQ 185) or Paper Document Indicator 6 (SEQ 188) or Paper Documents Indicator 7 (SEQ 189) of Summary Record cannot be present.
- 685** ➤ Summary Record - Number of Preparer Note Records (SEQ 110) must equal the number of preparer notes computed by the IRS.
- 686** ➤ Summary Record - Number of Election Explanation Records (SEQ 120) must equal the number of election explanations computed by the IRS.

- 687** ➤ Summary Record - Number of Regulatory Explanation Records (SEQ 130) must equal the number of regulatory explanations computed by the IRS.
- 688** ➤ Summary Record - Count of Authentication Record (SEQ 140) must equal the count of authentication record computed by the IRS.
- 689** ➤ Authentication Record – The year of Taxpayer Signature Date (SEQ 070) must equal current processing year.
- 690** ➤ Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ or Form 1040T cannot be present.
- 691** ➤ Form Payment (Balance Due) – Amount of Tax Payment (SEQ 060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.
- 692** ➤ Form Payment – Amount of Tax Payment (SEQ 060) must be greater than zero.
- 693** ➤ Form Payment – When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 070) of “1040S”.
- 694** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "S", then the Jurat/Disclosure Code (SEQ 075) must equal "C".
- 695** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the Jurat/Disclosure Code (SEQ 075) must equal "D".
- 696** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "O", then the Jurat/Disclosure Code (SEQ 075) must equal "A".
- 697** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 035), Taxpayer Signature Date (SEQ 070), Jurat/Disclosure Code (SEQ 075), PIN Authorization Code (SEQ 080) and ERO EFIN/PIN (SEQ 090).
- 698** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P" and Filing Status (SEQ 130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 065) must be present.
- 699** ➤ Authentication Record – When the PIN Type Code (SEQ 008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 020) and Spouse Prior Year Adjusted Gross Income (SEQ 050).
- 700** ➤ Form 6781 – When Mixed Straddle Account Election Box (SEQ 040) equals “X”, Statement Required by Regulations (SEQ 050) must equal “STMbnn”.
- 701** ➤ Form 6781 – When Form 1099-B Adjustments (SEQ 200) is significant, Form 1099-B Adjustment Schedule (SEQ 190) must contain “STMbnn”.
- 702** ➤ Form 2120 - First name of Person Supported (SEQ 040), Last Name of Person Supported (SEQ 050) and Name of Person Claiming Dependent (SEQ 060) must be significant.
- 703** ➤ Form 2120 - Name of T/P Not Claiming Dependent (SEQ 110), Original Signature is Maintained on File by T/P Indicator (SEQ 120), Street Address of T/P Not

Claiming Dependent (SEQ 130), City of T/P Not Claiming Dependent (SEQ 140), State Abbr. of T/P Not Claiming Dependent (SEQ 150), and Zip Code of T/P Not Claiming Dependent (SEQ 160) must be significant.

- 704** ➤ Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) and Signature Date for T/P Not Claiming Dependent (SEQ 180) must be significant
- 705** ➤ Form 2120 - The SSN of Person Claiming the Dependent (SEQ 020) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040/1040A.
- 706** ➤ Form 2120 - The Year of the Tax Year for Claim (SEQ 030) must equal the Current Tax Year.
- 707** ➤ Form 2120 - First Name of Person Supported (SEQ 040) must equal one of the following: Dependent First Name (SEQs 170, 180, 190, 200, 210, 220).

Last Name of Person Supported (SEQ 050) must equal one of the following:
Dependent Last Name must equal one of the following: Dependent Last Name.
- 708** ➤ Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 8 for valid ranges of Social security Numbers.
 - Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (SEQ 010) of Form 1040/1040A and Filing Status (SEQ 130) equals "1", "3", "4", or "5".
 - Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 170) cannot equal Primary SSN (010) or Secondary SSN (SEQ 030) of Form 1040/1040A with Filing Status (SEQ 130) equals "2".
- 709** ➤ Reserved
- 710** ➤ Form 9465 - When Direct Debit information is present, Routing Transit Number (SEQ 330) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT).
 - Bank Account Number (SEQ 330) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
 - If Routing Transit Number (SEQ 330) or Bank Account Number (SEQ 340) is significant, then Checking Account Indicator (SEQ 350) or Savings Account Indicator (SEQ 360) must equal "X". Both cannot equal "X".
- 711** ➤ Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 050) or Pass-Through Entity (Electing large Partnership) (SEQ 055) or Pass-Through Entity (S Corporation) (SEQ 060) or Pass-Through Entity (Estate) (SEQ 065) or Pass-Through Entity (Trust)(SEQ 070) or Pass-Through Entity (REMIC)(SEQ 075).
- 712** ➤ Form 8082 - Identifying Number of Pass-Through Entity (SEQ 080) and Name of Pass-Through Entity (SEQ 090) must be significant.
- 713** ➤ Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.

- 714** ➤ Form 8082 - The Identifying Number (SEQ 010) must be significant and equal to Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 715** ➤ Form 8697 – Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 460) and SMI-Net Amount of Interest You Owe (SEQ 830).
- 716** ➤ Form 8697 - Identifying Number (SEQ 080) must equal either Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 717** ➤ Form 1040 – When F8697 Literal (SEQ 1129) is equal to "FORM 8697", then Form 8697 must be present.
 ➤ Form 1040 – When F8697 Amount (SEQ 1131) is significant, then REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 must be significant.
 ➤ When REG-Net Amount of Interest You Owe (SEQ 460) or SMI-Net Amount of Interest You Owe (SEQ 830) of Form 8697 is significant, then F8697 Amount (SEQ 1131) must be significant.
- 718-719** ➤ Reserved
- 720** ➤ Form 3800 – When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847 or Form 8861.
- 721** ➤ Form 1040 – When Other Form Literal (SEQ 1010) equals “8834”, Form 8834 must be present.
 ➤ When Other Form Literal (SEQ 1010) equals “8844”, Form 8844 must be present.
 ➤ When Other Form Literal (SEQ 1010) equals “8859”, Form 8859 must be present.
- 722** ➤ Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8396, Form 8801, Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8859, or Form 8861.
- 723** ➤ Form 3468 – If Certified Historic Structures (SEQ 050) or Calculated Expenditures Certified Historic Struct.(SEQ 060) contains significant data, Paper Document Indicator 4 (SEQ 180) of the Summary Record must be significant.
- 724** ➤ Form 3468 – If Current Year Investment Credit (SEQ 160) and Net Income Tax (SEQ 320) both contain an entry greater than zero, then Form 6251 must be present.
- 725** ➤ Form 3800 – If Current Year Investment Credit (SEQ 020) is significant, then Form 3468 must be present.
- 726** ➤ Form 3800 – If Current Year Work Opportunity Credit (SEQ 030) is significant, then Form 5884 must be present.
- 727** ➤ Form 3800 – If Current Year Welfare to Work Credit (SEQ 040) is significant, then Form 8861 must be present.

- 728** ➤ Form 3800 – If Current Year Credit for Alcohol Used As Fuel (SEQ 050) is significant, then Form 6478 must be present.
- 729** ➤ Form 3800 – If Current Year Credit for Increasing Research (SEQ 060) is significant, then Form 6765 must be present.
- 730** ➤ Form 3800 – If Current Year Low-Income Housing Credit (SEQ 070) is significant, then Form 8586 must be present.
- 731** ➤ Form 3800 – If Current Year Enhanced Oil Recovery Credit (SEQ 080) is significant, then Form 8830 must be present.
- 732** ➤ Form 3800 – If Current Year Disabled Access Credit (SEQ 090) is significant, then Form 8826 must be present.
- 733** ➤ Form 3800 – If Current Year Renewable Electricity Production (SEQ 100) is significant, then Form 8835 must be present.
- 734** ➤ Form 3800 – If Current Year Indian Employment Credit (SEQ 110) is significant, then Form 8845 must be present.
- 735** ➤ Form 3800 – If Current Year Credit for Employer Social Security (SEQ 120) is significant, then Form 8846 must be present.
- 736** ➤ Form 3800 – If Current Year Orphan Drug Credit (SEQ 130) is significant, then Form 8820 must be present.
- 737** ➤ Form 3800 – If Current Year Credit for Contributions (SEQ 140) is significant, then Form 8847 must be present.
- 738** ➤ Form 3800 – If Current Year Trans-Alaska Pipeline Credit (SEQ 150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 145) must equal “STMbnn”.
- 739** ➤ Form 3800 – If Passive Activity Credits (SEQ 180) is significant, then Passive Activity Credits (SEQ 180) must not be greater than Current Year General Business Credit (SEQ 170).
- 740** ➤ Form 3800 – If Subtract Line 3 from Line 2 (SEQ 190) is significant, then Subtract Line 3 from Line 2 (SEQ 190) must not be less than zero.
- 741** ➤ Form 3800 – If Passive Activity Credits Allowed (SEQ 200) is significant, then Form 8582-CR must be present.
- 742** ➤ Form 3800 – If Tentative General Business Credit (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero, then Form 6251 must be present.
- 743** ➤ Form 3800 – The following fields must be positive: SEQs 020, 030, 050, 060, 070, 080, 090, 100, 110, 120, 130, 140, 150, 160, 180, 200, and 210.
- 744** ➤ Form 5884 – If Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 270) both contain an entry greater than zero, then Form 6251 must be present.

- 745** ➤ Form 6478 – Qualified Ethanol Fuel Production (SEQ 020) cannot be greater than 15000000 (fifteen million).
- 746** ➤ Form 6478 - If Total Current Year Credit for Alcohol Used as Fuel (SEQ 230) and Net Income Tax (SEQ 390) both contain an entry greater than zero, then Form 6251 must be present.
- 747** ➤ Form 6765 – Fixed-base Percentage (SEQ 100) cannot be greater than 16% (016000).
- 748** ➤ Form 6765 – If Subtract Line 2 from Line 1 – Sect. A (SEQ 040), Subtract Line 11 from Line 8 (SEQ 130), Subtract line 18 from Line 17 (SEQ 220), Subtract Line 27 from Line 25 (SEQ 310), Subtract Line 29 from Line 25 (SEQ 330) Subtract Line 30 from Line 28 (SEQ 340), Subtract Line 32 from Line 25 (SEQ 360), and Subtract Line 33 from line 30 (SEQ 370) cannot be less than zero.
- 749** ➤ Form 6765 - If Subtract Line 43 from Line 42 (SEQ 530) and Net Income Tax (SEQ 690) both contain an entry greater than zero, then Form 6251 must be present.
- 750** ➤ Form 8820 - If Total Current Year Orphan Drug Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present..
- 751** ➤ Form 8826 – Subtract Line 2 from Line 1 (SEQ 030) cannot be less than zero.
- 752** ➤ Form 8826 – Total Current Year Disabled Access Credit (SEQ 070) cannot be greater than 5000.
- 753** ➤ Form 8826 - If Total Current Year Disabled Access Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero, then Form 6251 must be present.
- 754** ➤ Form 8830 - If Total Current Year Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.
- 755** ➤ Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 230) and Net Regular Tax (SEQ 360) both contain an entry greater than zero, then Form 6251 must be present.
- 756** ➤ Form 8835 - If Total Current Year Credit (SEQ 200) and Net Income Tax (SEQ 360) both contain an entry greater than zero, then Form 6251 must be present.
- 757** ➤ Form 8844 - If Tentative EZE Credit (SEQ 120) and Net Income Tax (SEQ 280) both contain an entry greater than zero, then Form 6251 must be present.
- 758** ➤ Form 8845 - If Total Current Year Credit (SEQ 070) and Net Income Tax (SEQ 230) both contain an entry greater than zero, then Form 6251 must be present.
- 759** ➤ Form 8846 - If Total Current Year Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero, then Form 6251 must be present.
- 760** ➤ Form 8847 - If Total Current Year CDC Credit (SEQ 050) and Net Income Tax (SEQ 210) both contain an entry greater than zero, then Form 6251 must be present.

- 761** ➤ Form 8859 – Divide Line 3 by \$20,000 (SEQ 140) cannot be greater than a decimal of 1.0000.
- 762** ➤ Form 8861 - If Total Current Year Welfare-to-Work Credit (SEQ 080) and Net Income Tax (SEQ 240) both contain an entry greater than zero, then Form 6251 must be present.
- 763-767** ➤ Reserved
- 768** ➤ Form 8621 – If Deemed Dividend Election (SEQ 0250) equal “X”, then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".
- 769** ➤ Form 8621 – If Total Amount Of Cash & Fair Market Value Of Other (SEQ 0360) is greater than Add Lines 1c and 2c (SEQ 0350), then Attach Statement (SEQ 0365) must contain "STMbnn".
- 770** ➤ Tax Form – If Third Party Designee “Yes” Box (SEQ 1303) is equal “X”, then Name of Paid Preparer must be significant.
- Third Party Designee “Yes” Box (SEQ 1303) and Third Party Designee “No” Box (SEQ 1305) cannot both equal “X”.
- 771** ➤ Form 8621- Identifying Number (SEQ 020) must be significant.
- 772** ➤ Form 8621 – When Total Distributions From PFIC During Current Tax Year (SEQ 500) or Total Distributions, Reduced (SEQ 510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 550) is significant then Attach statement for each Distribution and Disposition (SEQ 555) must contain “STMbnn”.
- 773** ➤ Form 8621 – If Elect to Treat PFIC as QEF (SEQ 230) equals “X” then PRO RATA Share of the Ordinary Earnings of the QEF (SEQ 290), Portion of Line 1a (SEQ 300), Subtract Line 1b from Line 1a (SEQ 310), PRO RATA Share of Total NET Capital Gain of QEF (SEQ 320), Portion of Line 2a (SEQ 330) and Subtract Line 2b from Line 2a (SEQ 340) must be significant.
- 774** ➤ Form 8621 – When Elect to Recognize Gain on Sale of Interest in PFIC (SEQ 240) equals “X”, then Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.
- 775** ➤ Form 8621 – When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 250) equals “X”, then Subtract Line 10d from Line 10a (SEQ 540) must be significant.
- 776** ➤ Form 8621 – When Elect to Extend Time of PYMT (SEQ 260) equal “X”, then Add Lines 1c and 2c (SEQ 350), Total amount of Cash & Fair Market Value of Other Property Distributed (SEQ 360), Enter Portion of Line 3a (SEQ 370), Add Lines 3b and 3c (SEQ 0380), Subtract Line 3d From Line 3a (SEQ 390), Total Taxable Income For the Tax Year (SEQ 400), Total Tax Without Regard to Amount on Line 3e (SEQ 410) and Subtract Line 4b From Line 4a (SEQ 420) must be significant.
- 777** ➤ Form 8621 – If Election to Recognize Gain On Deemed Sale of Interest In PFIC (SEQ 270) equal “X”, then Subtract Line 10d From Line 10a (SEQ 540) or Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 550) must be significant.
- 778** ➤ Form 1040 – When F8611 Literal (SEQ 1114) equals “LIHCR” and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.

- 779** ➤ Form 1040 – If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant.
- 780** ➤ Form 8609 – Percentage Aggregate Basis Financed (SEQ 250) must be equal to or greater than zero and cannot be blank.
- 781** ➤ Form 8609 – If Form 8609 is present, then Paper Document Indicator 7 (SEQ 189) for Form 8609 must equal 1.
- 782** ➤ Form 982 – When Discharge of Indebtedness in a Title 11 Case (SEQ 020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 040) is equal to “X”, then Amt Excluded From Inc: To Reduce Basis (SEQ 150) must be blank.
- 783** ➤ Form 982 – When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 100) is significant, then Attach Description of Transactions (SEQ 085) must equal “STMbnn”.
- 784** ➤ Form 982 – When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 090) must be significant.
- 785** ➤ Form 2439 – All of these fields must be significant: Company or Trust Name Control (SEQ 050), Company or Trust Name (SEQ 060), and Company or Trust Identification Number (SEQ 120).
- 786** ➤ Form 2439 – Shareholder SSN (SEQ 130) must equal Primary SSN (SEQ 010) or Secondary SSN (SEQ 030) of Form 1040.
- 787-789** ➤ Reserved
- 790** ➤ Form 1040 – If Form 2439 Block (SEQ 1202) equal “X”, then Form 2439 must be present and vice versa.
- 791** ➤ Form 1040 – If Other Payments (SEQ 1210) is significant, then at least one of the following must equal “X”: Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205).
- 792-794** ➤ Reserved
- 795** ➤ Form W-2C – When Corrected Name Box (SEQ 100) is significant, then Employee’s Incorrect Name (SEQ 350) must be significant.
- 796** ➤ Form W-2C – When Employee’s Correct SSN (SEQ 170) is present, then Employee’s Incorrect SSN (SEQ 340) must be significant.
- 797-804** ➤ Reserved
- 805** ➤ TRANS Record B (TRANB) must be present.

- 806 ➤ TRANS Record A (TRANA) - Processing Site (SEQ 040) must equal a valid Electronic Filing site: "A" = Cincinnati, "B" = Ogden, "C" = Andover, "D" = Memphis, "E" = Austin.
- 807-821 ➤ Reserved
- 822 ➤ TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 080) matches a previously accepted transmission (Duplicate Transmission).
- 823 ➤ Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
- 824 ➤ TRANS Record A (TRANA) - Transmitter EFIN (SEQ 110) must be present.
- 825 ➤ Invalid Sequence of Records in Transmission – The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.
 - The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.
- 826-829 ➤ Reserved
- 830 ➤ RECAP Record - Total EFT (SEQ 020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.
- 831 ➤ RECAP Record - Total Return Count (SEQ 030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.
- 832-839 ➤ Reserved
- 840 ➤ RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
ETIN plus Transmitter's Use Code	SEQ 060	SEQ 040
Julian Day of Transmission	SEQ 070	SEQ 050
Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060
- 841-899 ➤ Reserved
- 900 ➤ Primary SSN (SEQ 010) of the Tax Form cannot duplicate Primary SSN or Secondary SSN of any previously accepted electronic return for the current tax year.
- 901 ➤ Reserved
- 902 ➤ Declaration Control Number (DCN) (SEQ 008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year, and cannot be duplicated in the same "drain" of returns from the FEPS within a transmission.

- 903** ➤ Secondary SSN (SEQ 030) of the Tax Return cannot duplicate the Secondary SSN of any previously accepted return for the current tax year. The Secondary SSN cannot have been filed previously as a Primary SSN for the current tax year.
- 904** ➤ Primary SSN (SEQ 010) of the Tax Return cannot duplicate a Primary SSN within the same "drain" of returns.
- 905** ➤ Declaration Control Number (DCN) (SEQ 008) of the Tax Return cannot duplicate a DCN within the same "drain" of returns.
- 906** ➤ Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.
- 907-998** ➤ Reserved
- 999** ➤ A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "999".

Error Reject Code (ERC) Explanations for Electronically Transmitted Documents (Forms 56, 2350, 2688, 4868, 9465 and Form Payment)

See Appendix for assistance in identifying SEQ numbers.

- 001** ➤ The Summary Record must be present.

- 003** ➤ The Tax Period must be "200112".

- 004** ➤ The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs.
 ➤ The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must be numeric.
 ➤ The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.
 ➤ The Form 4868 Primary SSN (SEQ 0090) is a required field
 ➤ The Form 9465 Primary SSN (SEQ 0020) is a required field.
 ➤ The Form 2350 Primary SSN (SEQ 0030) is a required field.
 ➤ The Form 2688 Primary SSN (SEQ 0030) is a required field.
 ➤ The Form payment Primary SSN (SEQ 0010) is a required field.
 ➤ The SSN of the Summary record (Field 0002) must be numeric
 ➤ The Summary record Primary SSN (Field 0002) must match the Primary SSN of the Form.

- 006** ➤ The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.
 ➤ Form 4868 - Primary Name Control (SEQ 0010) is a required field.
 ➤ Form 9465 - Primary Name Control (SEQ 015) is a required field.
 ➤ The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.
 ➤ The Form 2688 Taxpayer's Name Control (SEQ 0020) is a required field.
 ➤ The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.

- 007** ➤ Street Address Form 9465 (SEQ 0050), Form 2350 (SEQ 0070), Form 2688 (SEQ 0070), Form 4868 (SEQ 0040) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 ➤ Foreign Street Address (Form 2350 SEQ 0110, Form 2688 SEQ 0110, Form 4868 (SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 ➤ Foreign City State or Province Form 2350 (SEQ 0120), Form 2688 (SEQ 0120), Form 4868 (SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).
 ➤ The first position or character entered in the Street Address must be alphabetic or numeric.
 ➤ Street Address Form 9465 (SEQ 0050) is a required field.

- 010** ➤ All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left justified and blank-filled unless otherwise specified.

- All alphanumeric fields must be left justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
- Significant date fields must contain numeric characters in the following formats, unless otherwise specified:
 - Year fields with a length of four positions = YYYY
 - Date fields with six positions = MMYYYY
 - Date fields with eight positions = MMDDYYYY
- 014** ➤ When there is an entry in a field defined as "NO ENTRY", the return will be rejected.
- 016** ➤ Zip Code Form 56, 9465 (SEQ 0090), Form 2350 (SEQ 0100), Form 2688 (SEQ 0100), Form 4868 (SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code)
- Zip Code Form 9465 (SEQ 0090) is a required field.
- 020** ➤ Name Line 1 Form 4868 (SEQ 0030) or Taxpayer's Name Forms 56, 2350, 2688 and 9465 (SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space. Note: The Taxpayer's Name for forms 56, 2350, 2688 and 9465 cannot have ampersand (&).
- If Spouse Name for Form 9465 (SEQ 0030), Form 2350 (SEQ 0040) and Form 2688 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.
- DO NOT ENTER DECEDENT NAMES IN NAME LINE 1 OR TAXPAYER'S NAME. DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.
- The Name Line 1 Form 4868 (SEQ 0030) is a required field.
- Taxpayer's Name for Form 56 (SEQ 0010), Form 9465 (SEQ 0010), Form 2350 (SEQ 0010) and Form 2688 (SEQ 0010) is a required field.
- 022** ➤ State Abbreviation Form 9465 (SEQ 0080), Form 2350 (SEQ 0090), Form 2688 (SEQ 0090), Form 4868 (SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.
- Form 9465 - State Abbreviation (SEQ 0080) is a required field.
- 023** ➤ The City Form 9465 (SEQ 0070), Form 2350 (SEQ 0080), Form 2688 (SEQ 0080), Form 4868 (SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- The Foreign Country Form 2350 (SEQ 0120), Form 2688 (SEQ 0120), Form 4868 (SEQ 0036) must be present, left justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.
- City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.
- Form 9465 - City (SEQ 070) is a required field.
- 027** ➤ The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.
- The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.

- 028** ➤ The District Office Code in the EFIN of the Originator in the Document Record must be valid.
- 030** ➤ Payment forms must be filed with Form 4868.
➤ Authentication form must be filed with form payment.
- 031** ➤ The Document Sequence Number must be numeric.
- 032** ➤ The Declaration Control Number must be numeric.
- 033** ➤ Fields within a record cannot be longer than specified.
- 034** ➤ Record ID - For each record, significant data must be present following the Record ID.
- 035** ➤ Field Sequence Numbers within each record must be in ascending order and must be valid for that record.
- 044** ➤ The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.
- 045** ➤ The number of occurrences for tax documents cannot exceed the number specified.
➤ The format and content of the record identification information (Record Id) which begins each type of record must be exactly as presented in the input specifications.
- 060** ➤ The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.
- 061** ➤ The Declaration Control Number (DCN) must be in ascending numerical sequence within the transmission. However, the DCNs within the transmission do not have to be consecutive.
- 062** ➤ The first two digits of the Declaration Control Number (DCN) must be zeros.
- 064** ➤ The Year Digit of Declaration Control Number (DCN) must be "2".
- 071** ➤ 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.
- 167** ➤ Form 9465 - Monthly Payment Date (SEQ 310) must be significant and must be within the 01 to 28 range.
- 168** ➤ Form 9465 - Monthly Payment (SEQ 300) must be equal to or greater than \$25.
- 172** ➤ Form 9465 - Amount Owed on Tax Return (SEQ 280) cannot be greater than \$25000.
- 304** ➤ If Form Payment is for extension or gift tax payment for primary filer, Primary Pin Number (SEQ 0035) must be present.
➤ If Form Payment is for gift tax payment for spouse, Secondary Pin Number (SEQ 0120) must be present.
➤ The Primary PIN number must be present for Form 2350(SEQ 0330), Form 2688 (SEQ 0280), and Form 9465 (SEQ 0380).

- 306 ➤ For return label for Form 2350, agent Name (SEQ 0370) cannot be present without taxpayer's name (SEQ 0360).
- For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).
- 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
- 310 ➤ Forms 4868 and 2350 must be received no later than April 16, 2001 or April 22, 2001 in the case of corrected forms.
- 311 ➤ Form 2688 must be received no later than August 15, 2001 or August 22, 2001 in the case of retransmitted forms.
- 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.
- 312 ➤ If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.
- If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.
- If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is present, Spouse name (SEQ 0040) must be present.
- If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is not present, Spouse name (SEQ 0040) must not be present.
- 313 ➤ The Tax Type Code of Form Payment (SEQ 0070) must be '4868E' for extension payment.
- The Tax Type Code of Form Payment (SEQ 0070) must be '0709P' for self and '0709S' for spouse's gift tax payment.
- The Tax Type Code of Form Payment (SEQ 0070) is a required field.
- Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.
- 314 ➤ On the Form 4868, if the Spouse Gift Tax Box (SEQ 0114), is present and the Spouse Gift Tax Amount (SEQ 0180) is significant, the Spouse SSN (SEQ 0100) must be present.
- On the Form 2350, if the Spouse Gift Tax Box (SEQ 0290) is present and the Spouse Gift Tax Amount (SEQ 0310) is significant, the Spouse SSN (SEQ 0060) must be present.
- On the Form 2688, if the Spouse Gift Tax Box (SEQ 0260) is present the Spouse SSN (SEQ 0060) must be present.
- 315 ➤ The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
- 316 ➤ The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.
- 317 ➤ One of any Explain Why Ext. is Needed on Form 2688 (SEQ 0180 through SEQ 0220) must be present.

- 318** ➤ The Form 9465 Taxpayer's Home Phone Number (SEQ 0110) or Work Phone Number (SEQ 0130) is a required field.
- The Form Payment Taxpayer's Day Time Phone Number (SEQ 0090) is a required field.
- 319** ➤ For Form 2688, the Filed Form 4868 for Auto Extension YES CKBX (SEQ 0230) must be set and Filed Form 4868 for Auto Extension NO CKBX (SEQ 0240) must not be set.
- 320** ➤ The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes.
- If Part IV is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10 minus Lines 7 and 8.
- If Part IV is not present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be less than or equal to the amount on Form 4868, Line 10.
- The Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 0709P) must be less than or equal to the amount on Form 4868, Line 7, Self Amount of Gift/GST Tax Payment.
- The Amount of Tax Payment on the Form PMTX (SEQ 0060) (Tax Type Code 0709P) must be less than or equal to the amount on Form 4868, Line 8, Spouse Amount of Gift/GST Tax Payment.
- 321** ➤ For Form 2350, Line 4 (SEQ 220 through SEQ 260) must be filled and valid.
- 322** ➤ The Extension Date for Form 2350 (SEQ 0160) and Form 2688 (SEQ 0160) is a required field.
- 395** ➤ The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868.
- If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868.
- 396** ➤ The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT).
- The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant then Checking Account Indicator (SEQ 0350) or Savings Account Indicator (SEQ 0360) must equal "X". Both cannot equal "X".
- The Type of Account for Form 4868 Form Payment Payment (SEQ 0050) must contain "1" or "2".
- 397** ➤ The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2002, when a domestic payment is present.
- The Requested Payment Date (SEQ 0080) cannot be later than June 15, 2002, when a foreign payment is present.
- The Requested Payment Date for Form PMT (SEQ 0080) must be a valid date format (YYYYMMDD).

- 490** ➤ When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.
- 491** ➤ When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).
- 668** ➤ Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.
- 669** ➤ Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.
- 670** ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “S”, 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..
- 671** ➤ When the PIN Type code (SEQ 0008) of Authentication Record is “S” 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.
- 673** ➤ When a Self-Select PIN is present in the Primary PIN Number Form 2350 (SEQ 0330), Form 2688 (SEQ 0280), Form PMT (SEQ 0110), then Primary Date of Birth (SEQ 0010) must match with the IRS master file.
- 674** ➤ When a Self-Select PIN is present in the Spouse PIN Number Form 2350 (SEQ 0340), Form 2688 (SEQ 0290), Form PMT (SEQ 0120), then the Spouse Date of Birth (SEQ 0040) of the Authentication Record must match with the IRS master file.
- 675** ➤ When a Self-Select PIN is present in the Primary PIN Number Form 2350 (SEQ 0330), Form 2688 (SEQ 0280), Form PMT (SEQ 0110), or the Spouse PIN number Form 2350 (SEQ 0340), Form 2688 (SEQ 0290), Form PMT (SEQ 0120), the PIN must be five digits and cannot be all zeros.
- 677** ➤ The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.
- 678** ➤ The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen.
- 679** ➤ 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** ➤ 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** ➤ Authentication Record – When a Select-Select PIN is present, Prior Year Primary Total Tax (SEQ 0030) does not match Prior Year Primary Total Tax on the IRS Master File.

- 682 ➤ Authentication Record – When a Select-Select PIN is present, Prior Year Secondary Total Tax (SEQ 0060) does not match Prior Year Secondary Total Tax on the IRS Master File.
- 697 ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jureat/Disclosure Code (SEQ 0075) must be present.
- 698 ➤ When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, 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 ➤ The TRANB record must be present.
- 806 ➤ The processing site must be a valid ETD site: ANSC, AUSC, CSC, MSC or OSC.
- 822 ➤ The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.
- 823 ➤ If there is any unrecognizable or inconsistent control data, the transmission will be rejected.
- 824 ➤ The EFIN of the Transmitter must be present.
- 825 ➤ The data records of the transmission must be in the following sequence: TRANA, TRANB, all form records and RECAP record.
 - The Form Records must be present.
 - The Transmission Type Code in the TRANS Record A (TRANA) must be “D”.
- 831 ➤ 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.

Note: Do not include Form Payment in your count.
- 840 ➤ RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
ETIN plus Transmitter's Use Code	SEQ 060	SEQ 040
Julian Day of Transmission	SEQ 070	SEQ 050
Transmission Sequence Number for Julian Day	SEQ 080	SEQ 060
- 900 ➤ The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.
- 999 ➤ A If more than 96 reject conditions are identified, the last reject code will be "999". Filers should use the information on the acknowledgment file to resolve reject conditions.

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