

October 15, 2003

Publication 1346 Part I - File Specification Changes #1

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

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These changes are effective immediately.

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ERC 0426      Name update  
                 SEQ 0220 changed to SEQ 0250

ERC 0644      Name update  
ERC 0646      Name update  
ERC 0647      Editorial change

ERC 0671      Revised text  
ERC 0676      Revised text  
ERC 0682      Revised text  
ERC 0698      Revised text

ERC 0721      Editorial change  
ERC 0746      Name update  
ERC 0749      Editorial change  
ERC 0750      Name update  
ERC 0752      Name update  
ERC 0753      Name update  
ERC 0754      Name update  
ERC 0756      Name update  
ERC 0757      Name update  
ERC 0758      Name update  
ERC 0759      Name update  
ERC 0760      Name update  
ERC 0762      Name update

ERC 0904      New ERC  
ERC 0906      New ERC

ERC 1075      Revised text

Attachment 6.1 - Editorial marks were omitted

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0426	o Form 1040 - Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 0820) from Form 4136 plus Health Coverage Tax Credit (SEQ 0250) from Form 8885.	Pg 95, 98
0644	o Form 8865 - When <b>Net Short-Term Capital Gain (Loss)</b> (SEQ 2750) is significant, <b>Net S-T Entire Year Capital Gain (Loss)</b> (SEQ 3230) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 107
0646	o Form 8865 - When <b>Net Long-Term Capital Gain (Loss)</b> (SEQ 3130) is significant, <b>Net L-T Entire Year Capital Gain (Loss)</b> (SEQ 3240) or Other Income (Loss) (SEQ 3300) must be significant.	Pg 107
0647	o Form 8865 - When <b>Net Section 1231 Post-May 5 Gain (Loss)</b> (SEQ 3285) or <b>Net Section 1231 Entire Year Gain (Loss)</b> (SEQ 3290) is significant, Form 4797 must be present.	Pg 107
0671	o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065), <b>Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).</b>	Pg 109, 150
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	o <b>Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.</b>	

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0676 ○	<p>Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.</p> <p style="text-align: right;">-   -   -   -    -   -   -   -    -   -   -  </p>	Pg 109, 150
○	<p>Exception: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, only the Spouse <b>Signature</b> (SEQ 0065) must be present on the Authentication Record.</p>	
○	<p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the Primary <b>Taxpayer Signature</b> (SEQ 0035) must be present on the Authentication Record.</p>	
○	<p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the Primary <b>Taxpayer Signature</b> (SEQ 0035) must be present on the Authentication Record.</p>	
○	<p>When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.</p>	

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<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0682	<p>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "O" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065), <b>Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080).</b></p> <p>o <b>Exception:</b> When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) are required on the Authentication Record.</p>	Pg 109, 150
0698	<p>o Authentication Record - When the PIN Type Code (SEQ 0008) is equal to "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), <b>then the following fields must be present;</b> Spouse Signature (SEQ 0065), <b>Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).</b></p> <p>o <b>Exception:</b> When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the following fields (SEQ 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.</p>	Pg 109, 150

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0721	o Form 1040 - When <b>Specify Other Credit</b> Literal (SEQ 1010) equals "8834", Form 8834 must be present.	Pg 98
	o When <b>Specify Other Credit</b> Literal (SEQ 1010) equals "8844", Form 8844 must be present.	
	o <b>If Form 1040, SEQ. 1010 (Other Form Literal) contains "8884", Form 8884 must be present, else reject.</b>	-
	o <b>If Form 1040, SEQ. 1010 (Other Form Literal) contains "8860", Form 8860 must be present, else reject.</b>	-
0746	o Form 6478 - If Current Year Credit for Alcohol Used as Fuel (SEQ 0230) and Net Income Tax (SEQ 0390) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 103
0749	o Form 6765 - If Total current year credit for Increasing Research (SEQ 0460) and Net Income Tax (SEQ 0690) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 150
0750	o Form 8820 - If Current Year Orphan Drug Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 106
0752	o Form 8826 - Current Year Disabled Access Credit (SEQ 0070) cannot be greater than 5000.	-   Pg 106
0753	o Form 8826 - If Current Year Disabled Access Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 106
0754	o Form 8830 - If Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 106
0756	o Form 8835 - If Current Year Credit (SEQ 0200) and Net Income Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 106
0757	o Form 8844 - If <b>Current Year</b> Credit (SEQ 0120) and Net Income Tax (SEQ 0280) both contain an entry greater than zero, then Form 6251 must be present.	Pg 106
0758	o Form 8845 - If Current Year Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 107
0759	o Form 8846 - If Current Year Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 107
0760	o Form 8847 - If Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 107
0762	o Form 8861 - If Current Year Welfare-to-Work Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.	-   Pg 107

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ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	<u>PAGE</u>
0904	o Primary SSN (SEQ 010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.	
0906	o Secondary SSN (SEQ 030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.	
1075	o Form 8885 - Information provided to the IRS indicates that filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility.	
	To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.	

ATTACHMENT 6

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS  
AND FORM 8453

1. Non-Paid Preparer Field for IRS-Sponsored Programs

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include VITA, Tax Counseling for the Elderly, Self-Help, and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1338 (**Non-Paid Preparer**) of the tax form record:

"IRS-PREPARED"  
"IRS-REVIEWED"

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- |

In all other cases, enter blanks for fixed format or omit the field for variable format.

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