

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
0038	<ul style="list-style-type: none">o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, Form 8880, Form 8888, Form 8901, Form 8915, Form 8917, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment. o Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of Form 1040A).
0103	<ul style="list-style-type: none">o Form 1040/1040A/1040EZ - Total Federal Income Tax Withheld (SEQ 1160) must equal the sum of Other 1099 (including Forms 1099-R) and AK Div W/H Amount (SEQ 1157), Withholding (SEQ 0130) on Forms W-2 and W-2GU and Withholding (SEQ 0050) on Forms W-2G. o Exception: Do not reject when withholdings on the tax form exceed withholdings statements by \$5.00 or less.o - o - o - o Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of Form 1040A).

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0104	<ul style="list-style-type: none">o Form 1040/1040A/1040EZ - Form W-2 wages (the sum of Wages (SEQ 0120) of all Forms W-2) must equal or be less than tax form wages (the sum of Wages, Salaries, Tips (SEQ 0375) of Forms 1040/1040A/1040EZ and Gross Receipts/Sales (SEQ 0200) of all Schedules C/C-EZ that have Statutory Employee Earnings Ind (SEQ 0198) equal to "X".)o <u>Exceptions:</u><ul style="list-style-type: none">a. (Tax Form) Do not reject when Form W-2 wages exceed tax form wages by less than \$5.00.o b. (Form 1040) Do not reject when Adoption Literal (SEQ 0368) equals "SNE" or "PYAB".o c. (Form 1040) Do not reject when Total Wages (SEQ 0010) of the Allocation Record is significant.oo Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of Form 1040A).
0246	<ul style="list-style-type: none">o Form 1040A - Economic Stimulus Payment with a U.S. Possessions or foreign address can not claim the Stimulus Payment.
0247	<ul style="list-style-type: none">o Form 1040A - Economic Stimulus Payment return must have one of the following fields present; SEQ 0375, SEQ 0553 or SEQ 1185.
0248	<ul style="list-style-type: none">o Form 1040/1040A - Refund Anticipation Loan (RAL) cannot be requested with the Economic Stimulus Payment Return.
0249	<ul style="list-style-type: none">o Form 1040A - Attachments other than Forms 8901, Auth Record, Summary Record and Forms W-2 can not be filed with an Economic Stimulus Payment Return.

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0295	<ul style="list-style-type: none">o Form 1040 - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received (SEQ 0485), or Taxable Pensions Amount (SEQ 0495), Unemployment Compensation (SEQ 0552), Social Security Benefits (SEQ 0553), Amount of Other Income (SEQ 0570) and Gross Receipts of Schedule C/C-EZ (SEQ 0200).o Form 1040A - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received (SEQ 0485), or Taxable Pensions Amount (SEQ 0495), Unemployment Compensation (SEQ 0552) and Social Security Benefits (SEQ 0553).o Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of Form 1040A).o Form 1040EZ - The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380) and Unemployment Compensation (SEQ 0552).o Exception: This check is bypassed when Combat Pay has been excluded from Wages. This check is also bypassed if Capital Gain/Loss (SEQ 0450) or Other Gain or Loss (SEQ 0470) or Rent/Royalty/Part/Estates/Trust Inc (SEQ 0510) is significant (not equal zeroes).
0299	<ul style="list-style-type: none">o Tax Form - RAL Indicator (SEQ 1465) must equal "0", "1", or "2".o RAL Indicator (SEQ 1465) is a required field.o Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of Form 1040A).
1068	<ul style="list-style-type: none">o Form 1040/1040A/104EZ - If Nontaxable Combat Pay Election (SEQ 1185) is significant, it must equal total nontaxable combat pay on Forms W-2. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when the corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".o Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of form 1040A).