ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0295	**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), Taxable IRA Amount (SEQ 0480), Taxable Pensions Amount (SEQ 0495), **Unemployment Compensation (SEQ 0552)** and Social Security Benefits (SEQ 0553) and the Gross Winnings (SEQ 0040) of Form W-2G.
	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), Taxable IRA Amount (SEQ 0480), Taxable Pensions Amount (SEQ 0495), **Unemployment Compensation (SEQ 0552)** and Social Security Benefits (SEQ 0553).
	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)**. Exception: This check is bypassed when Combat Pay has been excluded from Wages.
0301	**o**	Form 1040/1040A – If Other 1099 and Alaska Dividend W/H Amount (SEQ 1157) is greater than zero, then Taxable Interest (SEQ 0380), or Total Ordinary Dividends (SEQ 0394), or Taxable IRA Amount (SEQ 0480), or Taxable Pensions Amount (SEQ 0495), or Social Security Benefits (SEQ 0553) must be greater than zero. NOTE: Other 1099 and Alaska Dividend W/H Amount (SEQ 1157) can not be greater than the sum of Taxable Interest (SEQ 0380), or Total Ordinary Dividends (SEQ 0394), or Taxable IRA Amount (SEQ 0480), or Taxable Pensions Amount (SEQ 0495), or **Unemployment Compensation (SEQ 0552) or** Social Security Benefits (SEQ 0553).
	o	Form 1040EZ - If Other 1099 and Alaska Dividend W/H Amount (SEQ 1157) is greater than zero, then Taxable Interest (SEQ 0380) **and Unemployment Compensation (SEQ 0552)** must be greater than zero. Note: Other 1099 and Alaska Dividend W/H Amount (SEQ 1157) can not be greater than the Taxable Interest (SEQ 0380) **and Unemployment Compensation (SEQ 0552)**.

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0728	o	Form 3468 – If the NPS Project Number Indicator Box (SEQ 0077) equals "X", then the Assigned NPS Project Num. (SEQ 0080) and the Date of NPS Approval (SEQ 0081) must be significant **or Paper Document Indicator 4 (SEQ 0159) of Summary Record must be present**.
0790	o	Form 1040 – If Form 2439 Block (SEQ 1202) equals "X", then Form 2439 must be present.