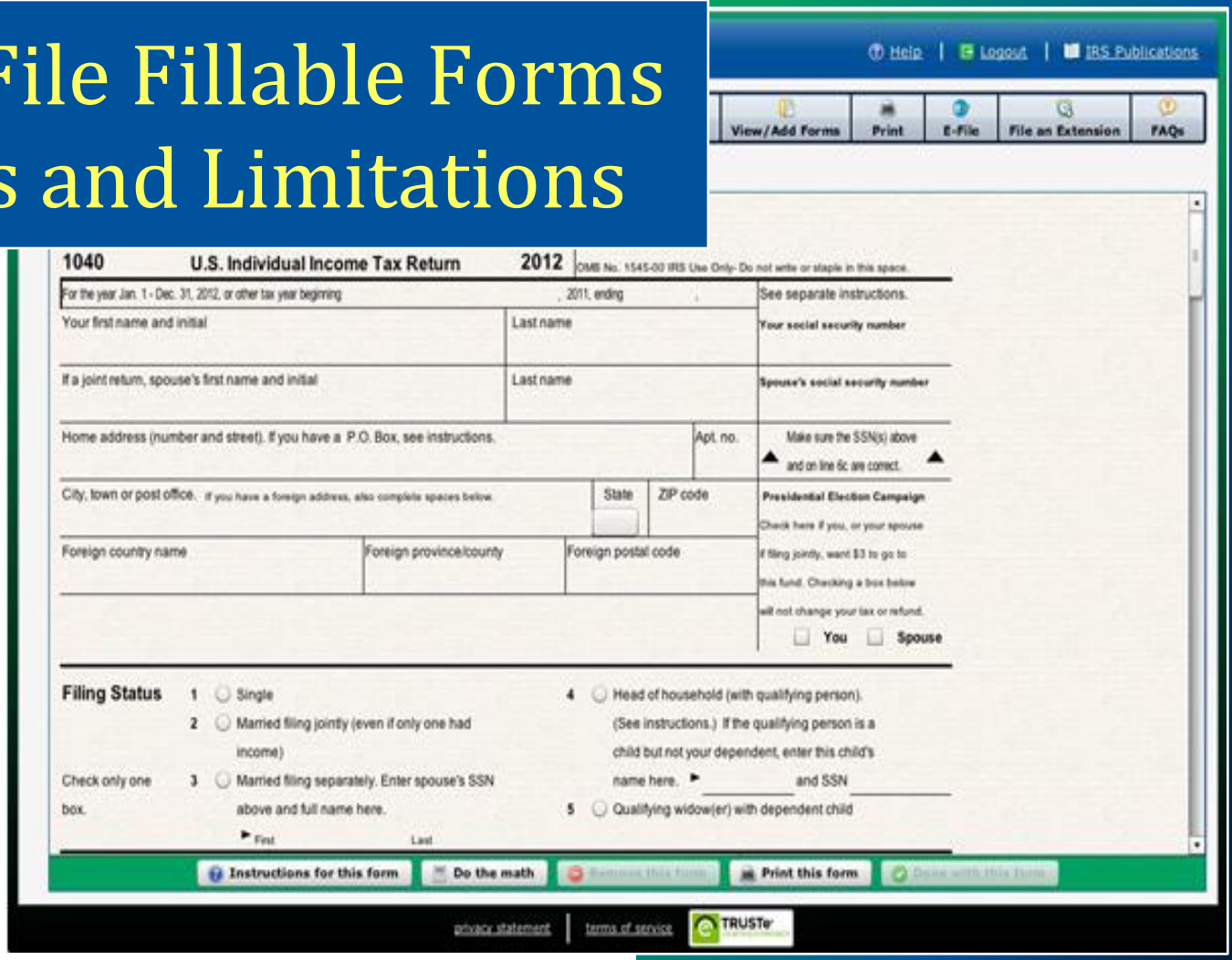
freefile

TY 2012

Free File Fillable Forms FAQs and Limitations



February 28, 2013

Free File Fillable Forms FAQs & Limitations

Searching this document – To quickly find answers to your questions, hold the CTRL key and hit the "F" key and type in a search word or phrase.

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Click this link for more information about XML Error- Business Rule X0000-005 Causes and Solutions

PROGRAM LIMITATIONS

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There are a limited number of situations when you will not be able to use Free File Fillable Forms to complete your return. In most of these situations, you will be able to use the program to complete, print and mail in the return. Here are the situations we know of:

- **Unsupported Forms and Schedules:** You cannot use Free File Fillable Forms to e-file your return if you are required to e-file an unsupported form
- **Attachments:** You cannot use Free File Fillable Forms to e-file your return if you are required to attach a statement. This program does not support attaching miscellaneous pdf attachments.
- **Form 4562**, ***Depreciation and Amortization (Including Information on Listed Property)***
- **Form 6198**, ***At Risk Limitations***
- **Forms 8283, *Noncash Charitable Contributions with 1098C, Contributions of Motor Vehicles, Boats and Airplanes*:** Taxpayers are required to submit Form 1098C with Form 8283 if they donate a vehicle valued at $500 or more. Form 1098C is not supported; therefore, the taxpayer must mail in the return with the Form 1098C attached. The program restricts the user to attaching no more than four (4) 8283 Forms.
- **Form 8829**, ***Expense for Business Use of Home***
- **Form 8839, *Qualified Adoption Expenses*:** Taxpayers claiming the credit will still be able to use IRS Free File to prepare their returns, but the returns must be printed and mailed to the IRS, along with all required documentation.
- **Form 8889, Health Savings Accounts (HSAs):** If the **Death of Account Beneficiary** provision applies to you and you are not required to complete Part I, You will not be able to e-file your return with form 8889. You may complete your return, using Form 8889 and mail in your return.

- **International (Foreign) Filers:** Taxpayers who need to file a Foreign Employer Compensation Record (FEC) will not be able to e-file their return using Fillable Forms. Additionally, taxpayers with foreign addresses who have a spouse or dependent without a SSN or an ITIN may not be able to e-file using Fillable Forms, if the spouse or child needs to be identified on the return.
    - **Direct Debits for payments on a balance due:** International filers that have a U.S. bank should use that bank to have funds debited from their account. If there is no U.S. bank account, international filers should go to their foreign bank and ask them if they have a U.S. affiliate and use the U.S. affiliate bank's (domestic) RTN in any payment request he is submitting to IRS.
- **Direct Deposit of refund into Foreign Bank:** You cannot direct deposit a refund into a foreign bank account. Direct deposit is available for bank accounts located in the United States only
- **Schedule 8812, *Child Tax Credit*** (Special Circumstances): Information put into Part 1 of the form will not transmit to the IRS. Additionally, any checked boxes in Part 1 will not appear when the form or the return is printed. The limitation should be resolved on February 15. However, after February 15, for each child that meets the Special Circumstances described in the instructions, you must only select the "No" box, for the applicable lines A – D, in Part 1. Do not select both boxes, per the instructions for the schedule.
- **Form 8936, *Qualified Plug-in Electric Drive Motor Vehicle Credit*:** This form will only support one qualifying vehicle. If you are trying to claim more than one qualifying vehicle, you will not be able to use this form and e-file your return.
- **Schedule D*, Capital Gains and Losses*:** Does not support text (e.g., "EXPIRED" or "WORTHLESS") in columns used for dates (numbers)
- **Schedule E, *Supplemental Income and Loss*:** The program does not support multiple copies of page 2 of Schedule E. Taxpayers who need to list more entities than Parts II, III and IV allow will not be able to use this program to complete their tax return
- **State tax returns:** You cannot use this program to prepare and file your state income tax return. You may want to choose a Free File tax software program or look for other federal and state tax preparation and e-filing options on our e-file information page
- **Tax Literals (or writing in additional information on your return):** The program only supports one Tax Literal on any single line for forms 1040, 1040A and 1040EZ. If your return requires you to have multiple literals on a single line (either multiple text only fields or multiple text and amount fields) or if you have a literal that is required on a form other than forms 1040, 1040A and 1040EZ, you will not be able to e-file using this program. Additionally, if you need to enter a tax literal, you must type in the tax literal exactly as written in the instructions. Incorrect capitalization and/or spelling of tax literals will result in a rejected return.

PROGRAM OVERVIEW

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What is Free File Fillable Forms? The Free File Fillable Forms option is the tool for you if you are comfortable filling out tax forms and schedules without software help. This FREE forms-based program provides you with an experience comparable to paper forms and allows you to choose the federal income tax forms and schedules you need, fill in your tax information, sign electronically and e-file your return.

If you are not comfortable with this method and your income is less than $57,000, you may want to consider choosing Free File, brand name software for preparing your federal income tax return for free. The brand name software guides you through the process of preparing and e-filing your return.

Free File Fillable Forms is designed to be the simple electronic equivalent of paper forms. Unlike most tax software, it does not ask about or explain tax situations. It performs only basic calculations and does not have extensive error checking. Just like completing a paper return, you will be responsible for the input of most of the information on the return.

Is the Free File Fillable Forms program new and what is the goal? Free File Fillable Forms was offered for the first time in the 2008 tax year. The goal of Free File Fillable Forms is to provide individual taxpayers with the electronic equivalent of IRS paper forms and instructions.

What will Free File Fillable Forms do? Free File Fillable Forms is a tool that:

- Provides you with forms and schedules you need to complete your federal tax return
- Performs basic mathematical calculations for specific lines,
- Allows you to prepare, print and e-file a free federal tax return, regardless of your age, income or state of residence

Can I use Fillable Forms to e-file my return? Yes. You can use Free File Fillable Forms to e-file your federal return. This means you are filing your return electronically over the Internet.

Is the Free File Fillable Forms program safe? Yes, your Internet session and transmission of your federal return will be encrypted in a secure environment.

What is the advantage over filling out a "pencil and paper" return? Free File Fillable Forms allows taxpayers to complete their tax forms online, using the computer, and electronically file over the Internet. Unlike paper returns, Free File Fillable Forms provides basic math calculations and basic field validation checking. E-filed returns are typically processed by the IRS within 48 hours. Taxpayers receive their refunds in less time, when e-filing, compared to pencil and paper returns.

Is Free File Fillable is Forms different from other tax software? Yes. Unlike most tax software, Fillable Forms is a simple electronic equivalent of paper forms; however, it is not paper and certain limitations apply. It provides basic math calculations and error checking. It does not ask about or explain tax situations. Fillable Forms does not calculate taxes, look up taxes in the tax tables, or compute any line that is variable dependent. On the 1040 tax form there are several lines, including tax, standard deductions and certain credits that will not calculate using "Do the Math." You will need to enter amounts on these and other lines of the 1040 tax form, including standard deductions and certain credits, since these will not be calculated. You should always check the forms you select to ensure they are complete and correct before you e-file or mail in your return.

What are the qualifications to use Free File fillable Forms? With Free File Fillable forms, there are no limitations for income, age, location within the United States or any other criteria. Free File Fillable Forms provides forms that most individual taxpayers require to file their federal taxes. Free File Fillable Forms is free for preparing and e-filing your federal return regardless of your income or any other criteria.

How long will this be available? Free File Fillable Forms will be available from January 22, 2013, through October 15, 2013. Taxpayers who e-file their return on or before October 15, 2013, will be allowed time to correct a rejected return and resubmit it by October 19, 2013. If you file for an extension (Form 4868) by April 15, 2013, your income tax return must then be filed by October 15, 2013.

How is this method different from choosing a Free File tax software program? There are no income limitations. Therefore, if you don't qualify for one of the Free File software products, you can use Free File Fillable Forms to file your return online.

Can I use Free File Fillable Forms for filing a prior-year tax return? No. Only the current tax year forms are available in Free File Fillable Forms.

Can I use Free File Fillable Forms to prepare and e-file a Federal Extension? Yes. You will need to file your extension, Form 4868, by April 15, 2013.

Are all IRS forms supported? Nearly all the 1040 forms and schedules are offered. Please refer to the list of supported forms.

Can I electronically file using Free File Fillable Forms if my address is in a foreign country? Yes. Free File Fillable Forms supports foreign addresses on Forms 1040, 1040a, 1040ez, W-2 and 1099-R. Search this document for how to input a foreign address on these forms.

Is it safe to use this from a public computer? It is safe to use Free File Fillable Forms at a public computer. However, If you are using a public computer, such as a public library computer or other shared computer, be sure to sign out and completely close the Free File Fillable Forms browser before leaving the computer.

How do I start using Free File Fillable Forms? You must access the program by going to the IRS.gov Free File Fillable Forms. You may want to view the Fillable Forms Tutorial for an overview. The link to the tutorial is on the FAQ page.

MINIMUM COMPUTER REQUIREMENTS

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Processor:

- Windows: Pentium 4 3GHz or equivalent
- Macintosh: PowerPC G5 2GHz or Intel-based processor

Oldest Supported Browser (Actual version, not emulated)

Windows 7, and Vista supports

- Google Chrome 4.x
- Mozilla Firefox 3.5.x
- Safari 4.x
- Microsoft Internet Explorer 9.x (on Windows 7)
- Microsoft Internet Explorer 8.x (on Windows 7)
- Microsoft Internet Explorer 7.x (on Vista)

Windows XP Service Pack 2 supports

- Google Chrome 4.x
- Mozilla Firefox 3.5.x
- Microsoft Internet Explorer 7.x
- Safari 4.x

Windows 2003 supports

- Microsoft Internet Explorer 7.x

Mac OS X 10.7 (Lion) supports

- Google Chrome 4.x
- Mozilla Firefox 3.x
- Safari 5.x

Mac OS X 10.6 (Snow Leopard) supports

- Google Chrome 4.x
- Mozilla Firefox 3.5.x

- Safari 4.x

Mac OS X 10.5 (Leopard) supports

- Google Chrome 4.x
- Mozilla Firefox 3.5.x
- Safari 3.x

Mac OS X 10.4 (Tiger) supports

- Mozilla Firefox 3.5.x
- Safari 3.x

RAM - 512 MB

Monitor -1024x768 or higher screen resolution

Internet Connection - High-speed connection

Other Software:

- Acrobat Reader 7.0+ (for printing)
- Flash: Macromedia Flash 9.0 (or higher)

Notes:

- Leave your browser setting for language set to default so JavaScript and cookies are enabled
- Make sure any pop-up blockers are turned off
- You will need a printer if you wish to print your return
- You will need an email address.

CREATING A FILLABLE FORMS ACCOUNT

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What is the registration process for Free File Fillable Forms? After selecting Free File Fillable Forms on the IRS.gov Free File page, continue through to the Free File Fillable Forms screen and create an account. You'll provide your own user ID and password. Save this information because you will need it each time you sign in to your return. Free File Fillable Forms also requires an e-mail address so that the IRS can notify taxpayers of the status of their return.

How do I create an account? Information on creating an account, and other tips on using the program, is available by viewing the tutorial for Free File Fillable Forms. The link to the tutorial is on the FAQ page.

Why do I have to create a new account? The software providers do not retain your account information for subsequent years when using Fillable Forms; therefore, if you used Free File Fillable Forms last year, you must create a new account this year.

How do I change my current account information? To change your account information, click the "Update Account Information" link at the bottom right corner of the "Sign In" screen. Input your password and the account screen will appear. At this account screen, you will have four choices:

- Change your user ID
- Change your password

- Change your security question
- Change your e-mail address

Click the appropriate link and follow the instructions to make the necessary changes. Click "Update" when finished.

How long will my account be active? A Fillable Forms account is active through the end of the filing season. Users must create a new account every year they use Fillable Forms. Please remember to print a copy of your return before the end of the filing season, on October 15, 2013. After the end of the filing season, you will not be able to access your return information.

What if I forget my password, my user name or my security questions? If you forget your password or username, you will be able to retrieve this information at the beginning of the program. Select the Sign In/Create an Account Link. Select the "Forgot Username/Password?" at the bottom left of the "Sign in Screen." If you forgot your User ID, you will be prompted to enter the email address you used when setting up your account. An email will be sent to you with your User ID. If you forgot your password, you will need to enter your User ID and after answering your security question correctly, a new password will be emailed to you. If you are unable to recover your password because you do not remember your security question/answer, you will need to create a new account and start over with your return.

How do I access my account if I need to make a correction? Access your account by using the URL shown in your "New Account Confirmation" email, which was sent when you created your account. Once you are on the provider's page, select "Sign In / Create an Account," and then enter your username and password on the next screen.

Can I use Fillable Forms if I do not have an e-mail address? No. In order to establish an account, an email address is required. Caution- Important information about your account and tax return will be sent to the email address you associate with your Free File Fillable Forms account. Be sure to type in your email address carefully. If you are establishing a new email address for your Free File Fillable Forms account, make sure you can access your new email account before using it for Free File Fillable Forms. Also, write it down for future reference.

Will I be able to access my completed federal return after it has been accepted by the IRS? Yes, you can print and view your return through October 19, 2013. If you need a copy of your return after October 19, you can call the IRS toll-free at 1-800-908-9946 and request a copy of your transcript. You may also order a transcript online. Use these forms to receive tax return information in the mail:

- 4506T Request for Individual Tax Return Transcript, for a tax return transcript. There is no charge for requesting a transcript (Form 4506-T)
- 4506, Request for an exact copy of a previously filed and processed tax return and all attachments, including W-2s. A fee will be accessed for a copy of the original return.

I did not receive a confirmation email after my account was created. What should I do? If you did not receive a confirmation email when you created an account, it is possible that your spam filter is blocking the email. Check your email account for a spam folder, open it and look for an email from customer service@freefilefillableforms.com. Each e-mail program and spam filter differs, so please check your e-mail account or service provider for additional help. If you still have not received the e-mail after this step, email us. In your email, provide your username, the email address you used to create the account and the date you created your account

Why didn't I receive an acknowledgement email, after I transmitted my return? Within 2 hours after you successfully transmit your return using Free File Fillable Forms, you should receive an email regarding acceptance or rejection of your return. If you do not receive this email within 24 hours, do the following:

- Make sure you are checking the same email account you entered in Step 2, (the E-file Your Tax Forms screen) when you submitted your tax return
- Check your spam filter. If the email is in your spam filter, add customerservice@freefilefillableforms.com to your email safe senders list to ensure that you receive future emails. Each email program and spam filter differs, so please check your email account or service provider for additional help.
- If you still have not received an email you can check your return status by selecting the "Get E-file Status" link on the left hand navigation, just under the FAQs link on the provider's landing page. Enter your Social Security Number and zip code that was on the e-filed return. If the program shows no status, you have not successfully transmitted your return.

How secure is my information? All your tax information entered in Free File Fillable Forms is protected with industry - standard security or greater. When you e-file, the transaction is encrypted with the same technology used by banks in protecting online transactions. This means that your information is protected from any unauthorized access while it is sent to the IRS.

Why do I have to give you my e-mail address? Free File Fillable Forms requires an e-mail address for taxpayers who will need to track the status of their returns via e-mail. After transmitting the return, taxpayers will receive an acknowledgement of successful filing, and then a message containing the return status from the IRS. Returns are either accepted or rejected. This is important information, since if the return is rejected, it means that it has not been filed. You will need to fix the issue that caused your return to reject. Either e-file again or print and file by mail.

Do you sell any of my information to other companies? No. The information entered in Free File Fillable Forms will not be sold or marketed to any companies.

Where is my data stored? All tax data is stored in the secure Free File Fillable Forms database.

Can I retrieve my return online in the future and for how long? Yes. You will be able to access your tax return until October 19, 2013.

What happens if I start a return but do not come back and finish it? No matter when you start your tax return, it will be accessible in the Free File Fillable Forms system until October 19, 2013. After this date, it will be removed from the database and you will not be able to e-file or print the return

I started my Fillable Forms return, but have decided not to complete it. How can I delete my data? If you haven't successfully e-filed your return, you can delete your data by selecting the "Start Over" option and then sign out of the return. This will clear any data previously entered in your tax return.

PREPARING AND E-FILING A RETURN

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General input tips:

- Punctuation is generally not a good idea, avoid using commas (,), hyphens (-), ampersands (&), percents (%), pound (#), and nearly every other special character
- Do not use apostrophe (') in names, substitute it with a space or nothing
- If a name has ampersand (&) in it (like "B & C taxes"), substitute the character with AND, or drop it completely
- Enter only one space between words, entering two or more will require extra effort to get your return past validation

What do I need before starting?

- A copy of your 2011 Federal tax return
- All income and tax statements you received for 2011, such as Forms W-2, W-2G, 1099-G, 1099-INT, 1099-R and any other income statements
- Your 2012 estimated tax payment amounts, if any
- Your bank account information (to get your refund by Direct Deposit or to pay electronically)

If you are going to use Direct Deposit for a refund, or use electronic fund withdrawal direct to pay any taxes owed, you will need your routing number and account number for your check or savings account.

> **NOTE:** You cannot direct deposit a refund into a foreign bank account. Direct deposit is available for bank accounts located in the United States only.

How do I know which main form to use? (1040 vs.1040A vs.1040EZ) When you begin using the Free File Fillable Forms, you will see a brief description of what form is to be used and by whom. Complete information is available in the IRS instructions for each of the main forms and can be located on the IRS website.

How do I navigate through the program? Learn about navigation by viewing the Fillable Forms Tutorial. The link to the tutorial is on the FAQ page.

Can I e-file my Free File Fillable Forms return if I have a military APO, DPO or FPO address? Yes. Follow these instructions:

- Do not fill in any information in the bottom address area for "Foreign Country Name," "Foreign Province/Country" and "Foreign Postal Code"
- In the "City" area, input APO, DPO or FPO, whichever is appropriate
- The state abbreviation must be AA, AE or AP, whichever is appropriate. If the state abbreviation is:
    - AA – The first three digits of the zip code must begin with 340
    - AE – The first three digits of the zip code must be in the range 090 – 098
    - AP – The first three digits of the zip code must be in the range 962 – 966

How do I enter a foreign address on my Form 1040 and income documents? Free File Fillable Forms supports foreign addresses on Forms 1040, 1040A, 1040EZ, W-2 and 1099-R. Follow the below directions to ensure the foreign address is input properly.

Foreign Address on Form 1040: If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Use the link below to ensure you input the correct foreign country code. Do not spell out the name of the foreign country www.irs.gov/countrycodes. The foreign city can be up to 50 characters. The foreign province/county can be up to 17 characters. The foreign postal code can be up to 16 characters.

Form **1040** Department of the Treasury - Internal Revenue Service (99)
U.S. Individual Income Tax Return 2012 OMB No. 1545-00 IRS Use Only- Do

For the year Jan. 1 - Dec. 31, 2011, or other tax year beginning , 2011, ending ,

Your first name and initial	Last name
If a joint return, spouse's first name and initial	Last name
Home address (number and street). If you have a P.O. Box, see instructions.	Apt. no.
City, town or post office. If you have a foreign address, also complete spaces below. **Put your foreign city name here, nothing else**	State / ZIP code **Leave Blank**
Foreign country name **Use the 2 letter foreign country code**	Foreign province/county / Foreign postal code

FIGURE 1

<u>Foreign Address on Form W2 and Form 1099-R</u>: If you have a foreign address to enter for the employer/employee (Form W-2) or for the payee/recipient (Form 1099-R), do the following:

- Enter the street address on the "Street" line
- Enter the two-letter foreign country code in the box provided
- The city, province or county and foreign postal code are entered on the "City" line
    - This information is separated by a comma and space
    - You may use a total of 35 characters, including commas and spaces on this line on the "city" line

Use the link below to ensure you input the correct foreign country code. Do not spell out the name of the foreign country. www.irs.gov/countrycodes

a Employee's social security number — OMB No. 1545-0008 — Safe, accurate, FAST! Use IRS e-file — Visit the IRS website at www.irs.gov/efile

Form W-2 Foreign Address Example

b Employer identification number(EIN)	1 Wages, tips, other compensation	2 Federal income tax withheld
c Employer's name, address, and ZIP code Name Name Street City: City, State/Province, Foreign Postal Code State: NO INPUT ZIP Code: NO INPUT Foreign Country	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips
d Control number	9	10 Dependent care benefits
e Employee's first name and initial / Last name / Suff. First / M.I. Last / Suff.	11 Nonqualified plans	12 a code See instructions for box 12
	13 Statutory employee / Retirement plan / Third-party sick pay	12 b code 12 c code
f Employee's address and ZIP code Street City: City, State/Province, Foreign Postal Code State: NO INPUT ZIP Code: NO INPUT Foreign Country	14 Other Description / Amount	12 d code

FIGURE 2

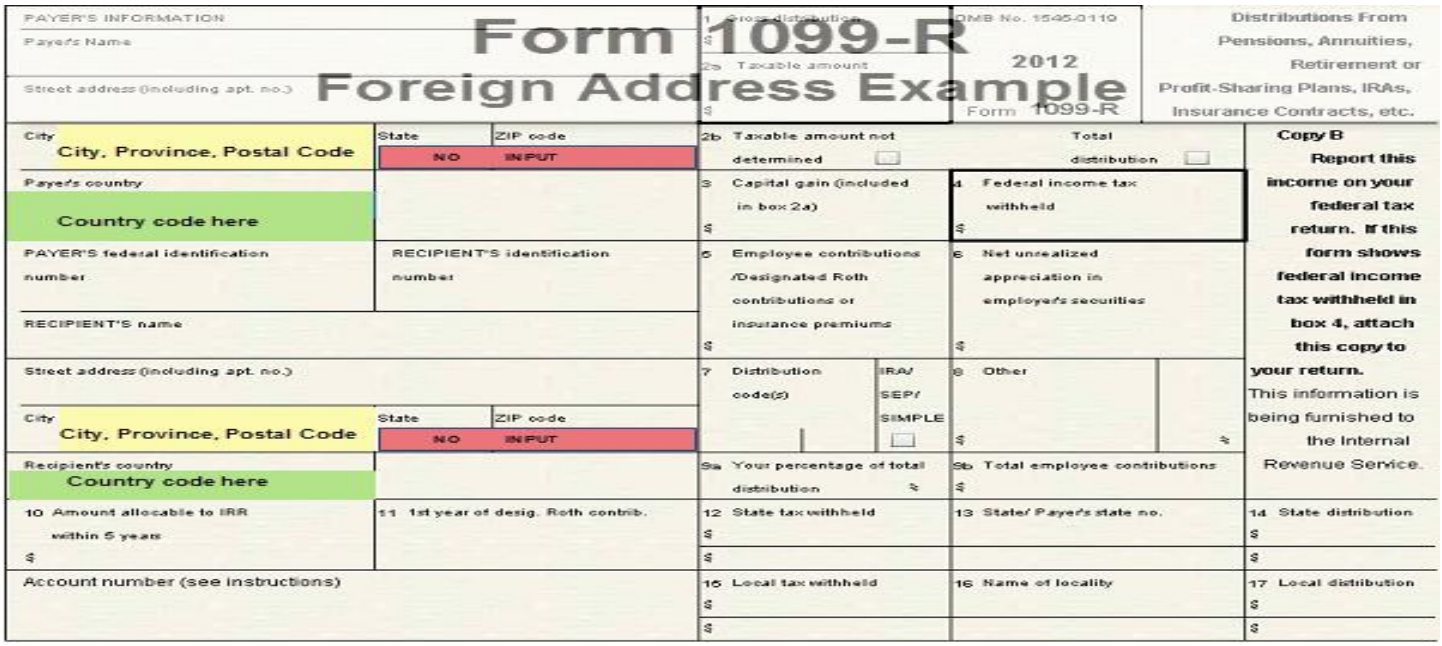

FIGURE 3

When should I click the "Do the math" button? The "Do the math" button runs minimal calculations for you. Make sure to click "Do the math" after you complete each section of a form. If you're unable to enter information into a certain field that means the field is calculated for you.

Should I round entry fields? No, the Free File Fillable Forms program does the rounding for you.

Should I include dashes, dollar signs or commas with my data entries? No, exclude all dashes, dollar signs and commas.

Why are some fields automatically calculated, whereas others require manual data entry? Fields that can be calculated with simple math are calculated. If the calculation is conditional on other information, like filing status, the field is not calculated and must be entered manually.

How do I know which fields automatically calculate? Automatically calculated fields will not allow data entry. When you click in the field, a flag will indicate the field is automatically calculated.

May I make changes after I have entered all my information? Yes, after you have entered all the information, you can still go back and make corrections. Do not forget to select the "Do the math" button after you have made your corrections.

How do I attach a new form or schedule to my return? To attach a form or schedule to your return:

- Click the "Add" button located at the line where the information from that form will go
- Input the information into the form or schedule and use the "Do the Math" button when necessary
- Click "Done with this Form" when finished.

IMPORTANT: Make sure your number entries have been reported on the attached form and have successfully transferred to where they need to be reported, either your main form or another attached form. A form will not attach another form until there is a link.

The form will now attach to your tax return. To check which forms you currently have attached, click the "View / Add Forms" button at the upper right corner and a list of all of the forms that you currently have attached will display.

Nothing happens when I click the "View/Add" Forms button. What's wrong? This button opens a window on the left side of the screen that displays a list of forms in the return. If this window is already open, selecting "View/Add Forms" will not result in any action. If the window does not open, you may want to check you pop-up blockers are turned off. Check your system requirements. You may need to disable your pop-up blockers.

For example, if you are using an Apple computer and a Safari internet browser, you must uncheck the Block Popup Windows at the top menu under the Safari dropdown. The Block Popup Windows is listed as the fourth option from the top. It is defaulted as checked, so you must uncheck it before starting. If you leave the Block Popup Windows checked, you will not be able to view the instructions for a specific form or schedule. You must also have Adobe Acrobat Reader 6.0 version or higher installed to view the instructions.

How do I complete the table on Form 2210, Part IV, Section A? To get the table to populate, follow these steps:

- Complete the top part of the form. Lines 1 and 6 populate from the 1040, so you must have calculated your total tax on line 44 and entered the amount of withholding from lines 62 and 69
- The Yes button must be indicated on line 9
- Box C must be checked in Part II
- Form 2210-AI must be completed
- Line 19 of Form 2210 must be completed in the table

Where do I locate Form 4562, *Depreciation and Amortization (Including Information on Listed Property)* and can I attach more than one? Form 4562 is not available from the "View/Add Forms" menu. This form is an attachment to Schedule C and Schedule E. The form is selected from the "Add" button directly from Schedule C and Schedule E. If you need to associate more than one Form 4562 to a Schedule C or Schedule E, you must create another Schedule C or Schedule E to associate the Form 4562 to. The asset shown on the Form 4562 must be listed on the parent Schedule C or Schedule E.

Where do I locate Form 6198, *At Risk Limitations* and how do I add more than one? Form 6198 is not available from the "View/Add Forms" menu. You can add this form only from Schedule C. You may only associate one Form 6198 to a Schedule C. If you need to associate more than one Form 6198 to a Schedule C, create another Schedule C's for the same business. Associate one form 6198 to one Schedule C and the other form 6198 to the second Schedule C (properly allocating all other income and expense items).

Form 8829*, Expense for Business Use of Home*, how do I attach it and how do I attach more than one? Form 8829 is not available from the "View/Add Forms" menu. You can only attach Form 8829 by first opening the associated Schedule C. You may only associate one Form 8829 to a Schedule C. If you need to associate more than one Form 8829 to a Schedule C, create another Schedule C's for the same business – associate one form 8829 to one Schedule C and the other form 8829 to the second Schedule C (properly allocating all other income and expense items).

How do I enter information from more than one W-2 or 1099-R? If you have more than one W-2 or 1099-R reporting income, you can add multiple W-2s or 1099-Rs forms when you prepare your return for e-filing. On the "STEP 2" page, click the "Add" button next to the information about entering W-2s and 1099-Rs, near the top. A window appears. At the bottom, click the appropriate button: Add another Form W-2 – Wage and Tax Statement, Form W-2G, Form 1099-G, Form 1099-MISC, or Form 1099-R.

How do I enter a Tax Literal, or write in additional information on my return? The program is designed so that you can enter a literal in the shaded area to the left of the field on forms 1040, 1040A and 1040EZ. Where lines have one shaded box, only a text value can be entered in the field. Some lines have two shaded boxes, the first for the text value and the second for the amount related to the text value.

The program allows e-filing for users who have one literal on a line (whether that is text only or the text and related amounts). If your return requires you to have multiple literals on a single line (either multiple text only

fields or multiple text and amount fields) or if you have a literal that is required on a form other than forms 1040, 1040A and 1040EZ, then you will not be able to e-file using this program. Please note that care must be taken when entering tax literals. Please review the tax instructions for the exact information you can enter. Spelling and capitalization count. Failure to input tax literals exactly as instructed will result in a rejected return (Field/Xpath Error).

Where is the dependents worksheet on page 2 of Form 1040EZ and why can't I fill it in? This worksheet is at the bottom of the 1040EZ, below the signature area. The worksheet is not supposed to have the same function as the front of the 1040EZ. You must print it and do your calculations manually.

I received an Identity Protection PIN letter from the IRS. Where do I enter that 6 digit PIN? If the IRS sent you letter with an Identity Protection PIN (IPPIN), enter that PIN in the area to the right of the "Spouse's Occupation" (the lower right corner of your 1040 form).

How do I enter additional interest or dividend payers to my Schedule B? If you have additional payers to add, leave a blank payer line on the Schedule B and add an additional interest or dividend statement by selecting the "add" button at the bottom of line 1 or line 5. Complete the additional statement and place the total from the additional statement on the blank line of your schedule B. Remember to select "Do the Math" on the additional statement and your Schedule B when they are completed.

How do I report Nominee Dividend Distributions on my Schedule B? This solution will only work if you have fewer than 80 lines of dividends to report.

- Open a Schedule B. Scroll to, then click the "Add" button on Part II, line 5 and
- Open an open an "Additional Dividends Statement."
- List all the dividends on the Additional Dividends Statement(s), including those received as a nominee
- Select "Do the Math" and note the total(s) on the Additional Dividends Statement(s)
- Open your Schedule B, which should not yet reflect anything for Part II, line 5. On the first available line of Part II, line 5, write, "Total from Additional Dividend Statement" on the Payer line and put the total amount from the Additional Dividend Statements in the corresponding amount column
- On the next line(s) of Part II, line 5, write in "Nominee Distribution" on the payer line(s) and place a minus sign in front of the amount(s) you received an a nominee before you put the figure(s) in the corresponding amount column.

After listing all of the transactions on Schedule B, Part II, line 5, select, "Do the Math." The correct amount of your dividends should appear on line 6.

How do I enter a Wash Sale on Schedule D? Wash sales may be reported on lines 1 or 8. To enter a wash sale:

- The full amount of the loss or gain is entered in line 1 or 8.
- Directly below that line the write "Wash Sale" in column A.
- To enter the wash sale amount as a positive number in column f, you must enter the wash sale amount as a negative number in column (e) and select "Do the Math." **Note:** To enter a negative number, place a minus sign (-) in front of the number

Will my existing entries be lost if I start over because I chose the wrong booklet/form? Yes. If you think you chose the wrong tax form, you can start over with a new form by selecting the "Start Over" However; information already entered will not be saved.

I closed the "My Tax Forms" area on the left, how do I get it back? Select the "View/Add Forms" at the top of your screen.

What do the page references on the form refer to? The pages references on the forms are referring to specific pages in the IRS instruction booklet that accompanies each main form. These instructions are available by selecting "View Instructions" at the top of the screen.

What do the different colors mean? **Green** text indicates information you have input and **blue** text indicates input, which are calculated, based on information you previously entered. Certain "areas" of the form where the text appears in **red** indicates that the information either is calculated or has been automatically transferred from another form in the return.

Why can't I enter information into a field? If you're unable to enter information in a certain field that means the field is calculated for you. Select the "Do the Math" button to run the calculations. Another possibility is that the form related to that field is not supported by Free File Fillable Forms.

What if I enter the wrong data? If you make an error such as entering the wrong data from a statement, simply go back, delete the wrong information and enter the correct information. If the form is no longer needed, you can select the "Remove This Form" button at the bottom of the screen to delete the form and the related information.

How can I un-select a radio button? If you select a radio button on one of the forms and find you can't "uncheck" it, just click on the selected button and then press the delete key.

What if I do not have to report a Form W2, Wage and Tax Statement, but I have other income that I need to report, may I still use Free File Fillable Forms? Yes, but at the screen that reads, "Step 2, E-File Your Tax Forms", you may skip the requirement to add a Form W2.

How to Pay a Balance Due? View this page for all payment options.

Can I save my return and finish it later? Yes, when you start your return in Free File Fillable Forms, you will create an account, which is protected by a username and password. Your data is automatically saved as you work through your returns in Free File Fillable Forms. If you take a break, be sure to sign out of your return. To sign back in "Sign In / Create an Account," and then enter your username and password on the next screen in the Returning Users section. You will need to remember and enter your user ID and password for access.

How does the IRS know that I am the correct person filing this return? You are required to enter one of three pieces of information that the IRS will match against their records. If married filing a joint return, each spouse will need to enter one piece of information. You only need one of these pieces of information but it is extremely important not to guess since this information must match the IRS records exactly. The three pieces of information are:

- Adjusted Gross Income (AGI) from your originally filed 2011 Federal income tax return. You can locate this amount on Form 1040 line 37; Form 1040A line 21; Form 1040EZ line 4. Do not use your AGI from an amended return (Form 1040X) or a math error correction made by the IRS. AGI is the amount shown on your 2011 Form 1040, Form 1040A or Form 1040EZ.
    - **Note:** If your 2011 return was not processed by December 5, 2012, you did not file a return last year or this is your first time filing a return, enter a "0" on this line
    - **Note:** If you do not have your 2011 income tax return or need help finding your prior year 2011 AGI or prior year PIN, call the IRS at 800-829-1040
- If you filed electronically last year, you may use your prior year PIN to verify your identity. The prior year PIN is the five-digit PIN used to sign your 2011 return electronically
    - **Note:** If your 2011 return was not processed by December 5, 2012, you will not be able to use your Prior Year PIN. In this case, place a zero in the Prior Year AGI area
- If you are unable to locate your prior year adjusted gross income (AGI) or prior year PIN you can get a new Electronic Filing PIN. To get your Electronic Filing PIN, access http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request or call IRS Toll Free number at 1-866-704-7388 and follow the instructions on the

automated system. EFP Help is an additional method for verifying the identity of taxpayers electronically filing their 2012 tax returns. This new authenticator is necessary for anyone who wants to e-file and does not have the AGI or Self Select PIN from his or her 2011 tax return

- **Note:** If your 2011 return was not processed by December 5, 2012, you will not be able to receive an Electronic Filing PIN. In this case, place a zero in the Prior Year AGI area

Select this link for more information about verifying your identity on your electronic return. Identity verification is performed on the Step 2 page of Free File Fillable Forms. If you try to file with incorrect AGI or PIN information, the IRS will reject your return so make certain you input the correct information.

How do I sign my return electronically? To file your return electronically, you must provide an e-Signature by creating a five digit Personal Identification Number (PIN). A PIN is any combination of five digits you choose except five zeros. If you are married filing jointly, both you and your spouse will each need to create a PIN and enter these PINs as your electronic signature. For more information about the PIN, go to the Self-Select PIN page. Go to Step 2 of Fillable Forms to provide your e-Signature(s). Select this link for more information about e-Signatures

What if I cannot find my prior year Adjusted Gross Income (AGI) or prior year PIN? If you are unable to locate your prior year adjusted gross income (AGI) or prior year PIN, you may use the Electronic Filing PIN (EFP). EFP Help is an additional method for verifying the identity of taxpayers electronically filing their 2012 tax returns. This new authenticator is necessary for anyone who wants to e-file and does not have the AGI or Self Select PIN from his or her 2011 tax return.

To get your Electronic Filing PIN, access http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request or call IRS Toll Free number at 1-866-704-7388 and follow the instructions on the automated system. Note: If your 2011 return was not processed by December 5, 2012, you will not be able to receive an Electronic Filing PIN. In this case, place a zero in the Prior Year AGI area.

If you try to file with incorrect AGI information, the IRS will reject your return so make certain you input the correct information. If you did not file a return last year, enter a zero on that line.

Will I be able to view my return before I e-file it? Yes. We encourage you to review your data before submitting your return to make certain all information is complete and accurate. This simple precaution will help you avoid mistakes that may delay your refund or result in correspondence from the IRS.

What should I check on my return before I file it? Your tax return could be rejected for incorrect or incomplete information. When you complete all the required information for electronic filing and click "Continue," your tax return will be transmitted to the IRS. To ensure that your tax return is accepted, make sure you have done all of the following items:

- Entered your exemptions
- Entered your standard or itemized deductions
- Calculated and entered your tax amount
- Identify yourself for e-filing by entering the correct and exact amount of Adjusted Gross Income from last year's tax return. Do not guess at this number.

Can I use Free File Fillable Forms to electronically debit my bank account to make estimated tax payments for next year? No. The direct debit function (located in Step 2) is only for making a payment for a balance due for this year's taxes. The 1040-ES Estimated Tax Payment is only for mailing in with a payment on next year's taxes. If you prefer to make estimated tax payments electronically review the information on our Electronic Federal Tax Payment System.

Why is the "E-file Now" button on the "Step 2" tab gray? The "e-file Now" button is gray when it is deactivated. The button will remain gray and deactivated until all the required information in Step 2 is completed and both

email addresses match. To activate the "e-file Now" button, make sure you have entered all of the following information:

- Email address – in both boxes to validate. Make sure both email addresses match exactly
- Prior year Adjusted Gross Income, prior year PIN or Electronic Filing PIN number
- Current Year PIN
- Date of birth
- Current date
- Disclosure statement checkbox is checked
- If filing status is married filing joint, then spouse information must be completed
    - Spouse prior year Adjusted Gross Income (AGI), prior year PIN or Electronic Filing PIN number
    - Spouse Current year PIN
    - Spouse date of birth
- If using Direct Debit all of the following must be entered
    - Routing number
    - Bank account number
    - Debit date
    - Type of account
    - Electronic Withdrawal disclosure checkbox

If I have a balance due and can't pay right now, is there a payment plan available? Paying your taxes in full and on time avoids unnecessary penalties and interest. However, if you cannot pay your taxes in full, you may request a payment agreement. You can pay by installment method upon approval from the IRS. Fill out Form 9465, Installment Agreement Request, and you will be notified if your request has been approved. You may also choose to use the Online payment agreement application

How do I know if IRS received my federal return? You will receive an email confirmation within 48 hours that the IRS received your return.

Do I need to do anything else after transmitting my return? Yes, you should track your return to make sure the IRS accepts it. If you entered a valid e-mail address when you created your account in Free File Fillable Forms, you will receive acknowledgement of successful transmission and then acknowledgement that the IRS accepted or rejected your return. If you printed and filed your return, you may access refund information about your federal income tax return through the IRS' secure Web site 72 hours after IRS acknowledges receipt of your return. Where's My Refund? is fast, easy and safe. You will need to enter three pieces of information from your e-filed return:

- Your Social Security Number or Individual Taxpayer Identification Number
- Your filing status
- The exact whole dollar amount of your expected refund

How do I prepare and e-file a Federal Extension? You will need to file your extension, Form 4868, by April 15, 2013. Before you can complete and e-file an extension (Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return), you must first start one of the 1040 forms. Access your account and choose a 1040 form. Complete the personal information on the 1040 form (name, address and SSN).

Once these basic items have been entered, select "File an Extension," in the upper right hand corner and complete Form 4868. To activate the e-file button for filing an extension, complete all the questions as a part of Step 2 that apply to you. Input the following:

- Email address - in both boxes to validate. Make sure both email addresses match exactly
- Prior year Adjusted Gross Income, prior year PIN or Electronic Filing PIN number

- Current Year PIN Date of birth
- Current date
- Disclosure statement checkbox is checked
- If filing status is married filing joint, then spouse information must be completed
    - Spouse prior year AGI year Adjusted Gross Income, prior year PIN or Electronic Filing PIN number
    - Spouse Current year PIN
    - Spouse date of birth
- If using Direct Debit all of the following must be entered
    - Routing number
    - Bank account number
    - Debit date
    - Type of account
    - Electronic Withdrawal disclosure checkbox

Do I need to mail my income documents to the IRS (i.e. W-2, Form W2-G or Form 1099-R)? No, you do not need to mail in forms you do not need to mail in forms. You input the information from these documents into the program. Look for the "Add" buttons in Step 2. Federal withholding from your other Form 1099's, that do not have their own "Add" button, is totaled and input in a separate area in Step 2. Remember, you are required to keep your supporting documentation for three years from the due date of the return.

What do I do if I decide I don't want to e-file? If you do not want to e-file your federal tax return, you may print and mail your return to the IRS. For more information about where to mail your federal return, go to the "Where to File Paper Tax Returns" page.

What information should I retain for my records? After you submit your return, print a copy for your records. You should retain this along with other supporting documentation (Forms W-2, 1099 and other attachments). See the "How long should I keep records" page for more information

PRINTING A FILLABLE FORMS RETURN

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May I print a free federal return? Yes, you may print a copy of all required federal forms and supporting documents for your records, free. Please note that the program will not print the W-2 and 1099 forms you entered electronically.

I forgot to print my return before I e-filed. Can I get a copy? Yes, return to your account and print your return. Print buttons are on the top and bottom of your screens.

If you failed to print your return by October 19, 2013, you can call the IRS toll-free at 1-800-908-9946 and request a copy of your transcript. You may also order a transcript online. Use these forms to receive tax return information in the mail:

- 4506T Request for Individual Tax Return Transcript, for a tax return transcript (There is no charge for requesting a transcript)
- 4506, Request for an exact copy of a previously filed and processed tax return and all attachments, including W-2s. A fee will be accessed for a copy of the original return

What if I am not able to print my return, what should I do? Check your system requirements and compare them to the system requirements listed in the FAQs.

You may need to disable your pop-up blockers. For example, if you are using an Apple computer and a Safari internet browser, you must uncheck the Block Popup Windows at the top menu under the Safari dropdown. The Block Popup Windows is listed as the fourth option from the top. It is defaulted as checked, so you must uncheck it before starting. If you leave the Block Popup Windows checked, you will not be able to print or view the instructions for a specific form or schedule.

You must also have Adobe Acrobat Reader 7.0 version or higher installed to view the instructions and print your return. You may also try saving a copy of the return to your computer and them printing the saved copy.

Do I have to pay to e-file or print my return? No, e-filing and printing your Free File Tax Form is free.

What if I can't (or don't want to) e-file? Can I just print my return and mail it in? Yes, Free File Fillable Forms supports both e-filing and printing your return to mail into the IRS.

Can I save a copy of my return onto my computer? Yes. Generally, you must change your default printer to Adobe PDF, Microsoft Image Writer or another program that will allow you to capture (print) your return in an electronic format. However, we always recommend you have a printed copy in case you have hard drive issues later.

ADDITIONAL HELP

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If I need help understanding what information I need to put on a line, what should I do? You should refer to specific IRS instructions for the relevant form or schedule. There is a link for these instructions at the bottom of each screen. Publication 17 is also a useful resource for additional information.

Tax law questions:

- Refer to the Form 1040 instructions and 1040 publications.
- Use the "Instructions for this Form" link at the bottom of the Free File Fillable Forms screen.
- Refer to Publication 17.
- Use the Interactive Tax Assistant
- Access the IRS website, enter your KEYWORD and search for your tax topic
- Call TeleTax toll-free, available 24 hours a day, 7 days a week at 800-829-4477 to hear prerecorded information about various tax topics in English or Spanish. TeleTax topics begin at page 93 of the Form 1040 Instructions booklet
- If you still need tax law help, contact the IRS, toll-free at 800-829-1040
- If you have a hearing impairment, contact the IRS, toll-free at 800-829-4059 (TDD)
- If you live outside the United States, visit the International Services page on IRS.gov
- You may also want to visit an IRS local Taxpayer Assistance Center

What if I am having problems with my computer or my internet connection and I am unable to access the Free File Fillable Forms Program?

- You may contact your Internet Service Provider (ISP)
- Review the FAQs on "System Requirements" section of this document, to ensure your system meets all requirements and you are using a supported browser

When Will I Get My Refund? You can get your federal income tax return refund information through the IRS' secure website 72 hours after the IRS acknowledges your return receipt, if you e-filed or after six to eight weeks a

return is mailed. Where's My Refund? at IRS.gov, is fast, easy and safe. You will need to enter three information items from your e-filed return:

- Your Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN)
- Your filing status
- The exact whole dollar amount of your expected refund

Whom do I call if I need help signing in to the Free File Fillable Forms, accessing my tax return or need help with technical difficulties? Taxpayers who experience technical difficulties with Free File Fillable Forms can contact the IRS Web Site Help Desk irs.gov.website.helpdesk@speedymail.com

RETURN REJECTIONS AND CORRECTIONS

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Rejected returns – General Information:
The IRS cannot accept a return that contains a Business Rule violation. Usually Business Rules are specific and you can tell where the trouble is by reading what comes after the Business Rule number. This FAQ document contains helpful information on the 30 most Common Business Rule violations. **Business Rule X0000-005** is a common violation, but includes all areas not covered by the more specific business rules. If you have this violation you should read The Three Most Common Reasons Taxpayers Receive XML Errors and the section on Reformatting your Submission ID.

I discovered a mistake after I e-filed. Can I get my return back? No. Once your return is transmitted you will not be able to access it again and make changes. If you need to make a change, you will need to file an amended paper return.

What if I my return is rejected by the IRS? E-filed returns are rejected for a variety of reasons. This commonly occurs when information provided by the taxpayer does not match IRS or Social Security Administration records or the result of erroneous user input.

- If your return is rejected by the IRS, your return has not been filed. It is important to resolve the issue that caused the rejection, and then you may transmit it again
- When rejected, you will receive an email with the reason(s) for rejection (Business Rule Violation or Field/Xpath Error information). To resolve errors, see the sections on Business Rules, XML data has failed schema validation or Field/Xpath Error below
- If you are unable to resolve the issue or choose not to e-file, you will need to print the return and file it by mail. For more information about where you should mail your federal return, go to the "Where to File Paper Tax Returns" page

Who is responsible if there are errors on the return? It is your responsibility to enter all information completely and accurately. Before you begin, be sure you have all of the information you will need to complete your return. Always verify all information on your return before submitting it.

How do I fix mistakes or make changes after I've filed my return? If you need to make changes before you e-file or print your return, simply review the entries on your forms and make the changes. However, if you realize you made a mistake and have already e-filed, you will need to wait until the return is either accepted or rejected by the IRS. If rejected, correct the mistakes and the reason for rejecting and then transmit it again. If accepted, you will have to file an amended return

What are some tips for avoiding common errors? Make sure:

- You only input information necessary to file an accurate return. Do not place zeros in areas where your input is not necessary
- Your Social Security Number or Employee Identification Number contain the proper number of digits
- You do not enter invalid characters
- The date and telephone number fields are formatted correctly and do not contain invalid characters
- Your e-mail address is correct
- The tax amount has been calculated (the system calculates automatically)
- Your deduction and exemption amounts have been calculated, and
- All of your tax information has been entered before going to Step 2 to e-file your tax forms.

Transmission Failed Errors: This type of error means the return was not transmitted to the IRS because of certain problems - usually missing or incorrect information. The most common reasons for this type of transmission failure are:

- Missing address (including street, city, state and ZIP code)
- Missing name
- Missing Social Security Number (SSN)
- Missing bank information for direct debit (RTN, Account number)

Return to your tax return and make sure all this information is complete and accurate, and then transmit the return again. If you are unable to resolve this error, you should print the return and file by mail. For more information about where you should mail your federal return, go to the "Where to File Paper Tax Returns" page.

Business Rule X0000-005, XML data has failed schema validation: If you receive an XML Error, you return has an input formatting issue. This usually means you typed something into a wrong field or what you typed in the field was not correct or formatted properly (i.e. you typed incorrect information or characters).

The return reject email will have language that looks like this: "Dear Free File Taxpayer: The IRS has rejected your federal return. This means that your return has not been filed. Here's the reason for the rejection: Field/Xpath: /Return/ReturnData/IRSW2G/StateAbbreviationCd: Issue : Business Rule X0000-005 - The XML data has failed schema validation.

In the example above, the rejection was caused by using an incorrect state abbreviation on Form W2-G and yopu would look on that form to correct the information.

Read the information on the three most common reasons for XML Errors, below the Important Submission ID information, you may want to send us an email if this information does not help you resolve the error. Receiving an answer to your email may take 5 to 7 business days. Reviewing the common errors and fixing them yourself will allow you to successfully e-file sooner.

IMPORTANT: Formatting the Submission ID

Locate your most recent return rejection email, copy all the information in the rejection email and paste it into the email to us at IRS.gov.website.helpdesk@speedymail.com. Once you paste in the information, locate the 20-digit Submission ID within the email you are sending to us and put a period and a space after every fourth number. For example, if your Submission ID is 25897563284892157923, **in your email to us, your Submission ID should look like this: 2589. 7563. 2848. 9215. 7923**

If you fail to format your Submission ID with a period and space after every fourth number, assistance will be significantly delayed.

Here are the three most common reasons taxpayers receive XML errors:

1. XML Field/Xpath Issues relating to PIN fields (Signature, IP PIN or 3rd Party) Errors
    a. Your return may have erroneous information in the Signature PIN, Third Party Designee, or Identity Protection PIN area.
    b. Access your return, scroll to the bottom of your Form 1040, and review the 1040 Instructions for input these areas
2. XML Field/Xpath Routing Number issues (either direct deposit or direct debit) Errors
    a. Your return may have erroneous information in the Direct Debit or Direct Deposit area.
    b. Access your return, select the STEP 2 Tab. Scroll to the signature area, and review the information on Verifying Your Identity "and" Signing this year's return
    c. Also, review the 1040 Instructions on Electronic Signatures.
    d. If you are not electing to pay a balance to the IRS using Direct Debit, do not enter any information into the "Electronic Withdrawal of Tax Due (Direct Debit)" area in Step 2. If you owe a balance to the IRS and have elected to pay using "Direct Debit", access your return, select the STEP 2 Tab and scroll to the "Electronic Withdrawal of Tax Due (Direct Debit)" area. Enter your 9-Digit Routing Number and your Account Number. Select either "Checking" or "savings". Enter your 10-Digit telephone number (do not included parenthesis or dashes as those will be automatically applied). Check the "I Agree" box for the "Electronic withdrawal disclosure statement.
3. XML Field/Xpath Tax Literals Errors- You may have an incorrect value in one or more Tax Literal fields. Tax Literal fields are the grey areas to the left of where you should put an amount on any given line.
    a. You should not put any data into these areas unless the 1040 instructions tell you to do so.
    b. Properly entering a Tax Literal usually requires input into a description field and a corresponding amount field. The description field is usually the first Tax Literal field and may accept alpha and numeric characters. The "Amount" Tax Literal fields only accept numeric characters.
    c. Free File Fillable Forms will only allow one Tax Literal (a description field and an amount field) per line.
    d. If you are instructed to enter a Tax Literal, you must enter the Tax Literal exactly as it appears in the 1040 instructions. Include any capital letters, but do not include any quotation marks. Review the Free File Fillable Forms tutorial to see an example of Tax Literal fields.

The tables below reflect the Acceptable Tax Literals on the 1040 Forms. Before correcting your rejected return with this information, refer back to the Form 1040 Instructions and input the tax literal as instructed in that document.

Form 1040-EZ Writing In Information (Tax Literals)	
Line Number	Acceptable Description Input
Top of return	**Deceased**
1	**HSH, SCH, DFC, PRI, FEC**
2	**TEI**
3	**REPAID**
7	**FORM 1099**
8a	**No**
9	**FORM 4868**

Form 1040-EZ Writing In Information (Tax Literals)	
Line Number	Acceptable Description Input
Signature area	**Filing as surviving spouse, By parent for minor child**

FIGURE 4

Form 1040A Writing In Information (Tax Literals)	
Line Number	Acceptable Description Input
Top of return	**Deceased**
7	**HSH, SCH, PSO, PRI, DFC, FB, DCB, FEC**
11b	**ROLLOVER, QCD**
12b	**ROLLOVER, FEP, PSO, REPAID**
13	
14a	**D, LSE, D LSE**
17	**D**
25	**SECT 933**
28	**ECR, AMT**
36	**FORM 1099**
37	**DIV**
38a	**NO**
41	**FORM 4868, EXCESS SST,**
Signature area	**By parent for minor child, Filing as surviving spouse**

FIGURE 5

Form 1040 Writing In Information (Tax Literals)	
Line Number	Acceptable Description Input
Top of return	**Deceased**
7	**EXCESS ALLOWANCE, F8919, FB, FEC, DCB, HSH, SCH, PSO, PRI, DFC,**

Form 1040 Writing In Information (Tax Literals)	
Line Number	Acceptable Description Input
9a & 9b	**F8814**
13	**F8814**
14	**F4684**
15b	**Rollover, QCD, HFD**
16b	**PSO, ROLLOVER, FEP**
19	**Repaid**
20a	**D, LSE, D LSE**
21	**NOL, MSA, LTC, Med MSA, HAS, GAMBLING WINNINGS, LOSS ON EXCESS DEFER DIST, INDIAN GAMING PROCEEDS, INDIAN TRIBAL DISTRIB, NATIVE AMERICAN DISTRIB, FORM 2555, FORM 2555-EZ**
32	**D**
36	**MSA, JURY PAY, PPR, RFST, Sub-Pay TRA, 501(C)(18)(D), 403(B), UDC, WBF, FORM 2555**
38	**EPRI**
40	**SECT 933**
43	**CCF, SCH Q**
44	**ECR**
53c	**8396, 8834, 8859, 8910, 8911, 8912, 8936, SCH R**
56	**F4029, F4361, EXEMPT-NOTARY, EXEMPT COMMUNITY INCOME**
57	**RRTA**
58	**NO**
60	**Sec. 72(m)(5), UT, EPP, HSA, ADT, HDHP, MSA, ISC, MED MSA, 453(L) 3, ICR, LIHCR, 453A(c), 8834, FITPP, IECR, NMCR, From Form 8697, From Form 8866, ECCFR, AMVCR, HCTC, ARPCR, 8936, FMSR, NQDC, COBRA, 457A, S72P, 1260(B), ISC, 8936**
62	**FORM 1099, SCH K-1**
63	**DIV**

Form 1040 Writing In Information (Tax Literals)	
Line Number	Acceptable Description Input
64a	**NO, Clergy,**
71	**IRC 1341**
72	**FORM 8689**
Signature area	**By parent for minor child, Filing as surviving spouse**

FIGURE 6

Business Rule Violations

When a Business Rule is violated, the rejection email will contain the Business Rule code and a description of the issue. The description will generally contain the form and line number of the problem. Look for your Business Rule below.

What are the most common reasons for a Business Rule Violation? The most common reasons for a rejected Free File Fillable Forms return include:

- The prior-year Personal Identification Number (PIN) or Adjusted Gross Income (AGI) does not match what the IRS has in its records. You need to have at least one of these numbers match. If you are getting this error, double-check the AGI and be sure to enter the exact amount from the prior year return. If you did not enter a PIN, make sure you entered the AGI amount. If you need assistance getting last year's AGI or PIN, you may call the IRS toll free at (800) 829-1040 and press # 2.
- There are errors related to the W-2. If you have multiple W-2s, make sure you add the total amount of all income (in Box 1) and enter the totals from box 1 on your 1040 Form. Also, add each withholding amount (in Box 2) and then add to main form. If you are e-filing, you need to attach each W-2 to the return on "E-file My Taxes" tab. Be sure that you have completed all the information on your W-2 before e-filing, filling in all fields. Make sure you're using the correct United States Postal Service state abbreviation. If you don't have income to report from a W-2, you can skip the requirement to add a W-2 when you e-file your tax forms.
- Your Withholding Tax Amount doesn't match your income documents. In most cases this is cause by invalid information put into Step 2, Section 2. Read that section carefully and enter any required figures. The amount you enter in Step2, Section 2 will be added to your Withholding Tax Amount.

F1040-010-01, F1040-011, F1040-012: Each Dependent' SSN on the return must be a valid Social Security Number (SSN) or Individual Tax Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN). Each dependent SSN, ITIN or ATIN must be unique among the other dependents SSNs, ITINs or ATINs. The dependents SSN, ITIN or ATIN cannot be the same as your SSN, ITIN or your Spouse's SSN, ITIN. Review the information on the return for accuracy. Contact the Social Security Administration if the numbers are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040-034-01: The total amount of federal Income tax withholding shown on your main 1040 form must equal the sum of federal withholding from all of your income documents. Each paper W2 and 1099R you received must have a corresponding electronic W2 or 1099R. If you have federal tax withholding from 1099's, total the amount of the federal withholding from all of these other Form 1099's you received and put the total of those federal income

tax withholding in the area indicated in STEP 2 of the Free File Fillable Forms program. The area for these other 1099 withholdings is below the "Add" buttons for your W2's, W2-G's and 1099-R's.

F1040-035-02: You are missing information on line 74b, 74c or 74d. If you intended to direct deposit your refund, then you must complete all of these lines. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040-044: Pensions Annuities Received (Form 1040, Line 16a) must not equal Taxable Amount (Line 16b). If line 16a equals line 16b, delete the information on line 16 and re-submit your return. Make sure you include the current date (under your birth date) in Step 2. Pensions Annuities Received (Form 1040A, Line 12a) must not equal Taxable Amount (Line 12b). If line 12a equals line 16b, delete the information on line 12a and re-submit your return. Make sure you include the current date (under your birth date) in Step 2.

F1040-071-01: Form 1040, Line 62 'Withholding Tax Amount' must be less than the sum of the following:

- Line 7 and Line 8a and Line 9a
- and the larger of Line 15a or Line 15b or zero if the same
- and the larger of Line 16a or Line 16b or zero if the same
- and Line 19 Line 20a
- and all occurrences of 'Other Income Amount' in Other Income Type Statement attached to Line 21
- and all occurrences of Schedule C, Line 1d
- and all occurrences of Schedule CEZ, Line 1d
- unless one of the following is true:
    - Line 13 'Capital Gain Loss Amount' has a value greater than zero
    - Line 17 'Rental Real Estate Amount' has a value greater than zero
    - Combat Pay has been excluded from wages

Look to make corrections on to your withholding amount or make corrections to the lines on your return that reflect your income. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again

F1040-111: Form 1040 - The number of dependents listed on line 6c must equal the total of the following amounts on line 6c: Number of Children Who Lived with You, plus the Number of Children Not Living with You, plus the Number of other Dependents listed. Make sure the boxes associated with your dependents properly reflect the number of dependents you are claiming. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040-075, F1040-076: For a dependent to be eligible for the child tax credit, the dependent relationship must spelled correctly and the dependent must be your son, daughter, adopted child, grandchild, sister, brother, niece, nephew or foster child, stepchild, stepbrother, stepsister, half brother, half sister and be under age 17. Make any necessary corrections to the dependent relationships on your return.. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040-107-02, F1040-168-02: When Direct Deposit information is on you return (Routing Number, Account Number or a Checking or Savings Account indicator), you cannot send in Form 8888. Remove either Form 8888 or the Direct Deposit information from your return. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again

F1040-195: Form 1040, Line 12 - (Business Income or Loss Amount) must be equal to the sum of all Schedule C, Line 31 (Net Profit or Loss Amount) and the sum of all Schedule C-EZ Line 3 (Net Profit Amount). Review the totals of your Schedule C's and C-EZ's to make sure everything is recorded on Form 1040, Line 12. Before you re-submit

your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040-342: There is a problem with the Itemized or Standard Deduction amount on Form 1040. If you checked "Married Filing Jointly" (Line 2), are claiming yourself and your spouse as exemptions (Lines 6a and 6b), nothing is entered for Line 39a and you are not filing a Schedule A, then you must use the Standard Deduction amount for a person filing "Married Filing Jointly." Look in the margin of Form 1040 and put the amount for "Married Filing Jointly" as your deduction. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040-339: There is a problem with the Itemized or Standard Deduction amount on Form 1040. If you checked "Single" (Line 1), are claiming yourself as an exemption (Line 6a), have nothing entered in Line 39a and are not filing a Schedule A, then you must use the Standard Deduction amount for a person filing "Single." Look in the margin of Form 1040 and put the amount for "Single" as your deduction. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040-510, F1040-512, F1040-513: The Primary or Secondary taxpayer on the return has been claimed as a dependent on someone else's return (according to returns the IRS has already received) or one of the dependent's SSNs on the return has been used as the primary or secondary SSN on another return. If the taxpayer or taxpayer's spouse is being claimed as a dependent on someone else's return, these taxpayers cannot claim the personal exemption for themselves. Review the return to ensure the SSN are input correctly. If they are input correctly, contact the IRS at 1880-82-1040 for further instructions. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

1040-524: The date of birth you entered on this return does not match what the IRS has in its files for you. The IRS receives this information from the Social Security Administration. Go to STEP 2 and check the date of birth you entered for the Primary and Secondary taxpayers. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040A-004: Form 1040A - The number of dependents listed on line 6c must equal the total of the following amounts on line 6c: Number of Children Who Lived with You, plus the Number of Children Not Living with You, plus the Number of other Dependents listed. Make sure the boxes associated with your dependents properly reflect the number of dependents you are claiming. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040A-014, F1040A-016, F1040A-017: Each Dependent' SSN on the return must be a valid Social Security Number (SSN) or Individual Tax Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN). Each dependent SSN, ITIN or ATIN must be unique among the other dependents SSNs, ITINs or ATINs. The dependents SSN, ITIN or ATIN cannot be the same as your SSN, ITIN or your Spouse's SSN, ITIN. Review the information on the return for accuracy. Contact the Social Security Administration if the numbers are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040A-030: The total amount of federal Income tax withholding shown on your main 1040 form must equal the sum of federal withholding from all of your income documents. Each paper W2 and 1099R you received must have a corresponding electronic W2 or 1099R. If you have federal tax withholding from 1099's, total the amount of the federal withholding from all of these other Form 1099's you received and put the total of those federal income tax withholding in the area indicated in STEP 2 of the Free File Fillable Forms program. The area for these other 1099 withholdings is below the "Add" buttons for your W2's, W2-G's and 1099-R's

F1040A-040: Pensions Annuities Received (Form 1040, Line 16a) must not equal Taxable Amount (Line 16b). If line 16a equals line 16b, delete the information on line 16 and re-submit your return. Make sure you include the current date (under your birth date) in Step 2. Pensions Annuities Received (Form 1040A, Line 12a) must not equal Taxable Amount (Line 12b). If line 12a equals line 16b, delete the information on line 12a and re-submit your return. Make sure you include the current date (under your birth date) in Step 2.

F1040A-064: Form 1040A, Line 36 'Withholding Tax Amount' must be less than the sum of the following:

- Line 7 and Line 8a and Line 9a
- and the larger of Line 11a or Line 11b or zero if the same
- and the larger of Line 12a or Line 12b or zero if the same
- and Line 13 and Line 14a
- unless any one of the following is true:
    - Line 10 'Capital Gain Loss Amount' has a nonzero value
    - Combat pay has been excluded from wages.

Look to make corrections on to your withholding amount or make corrections to the lines on your return that reflect your income. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040A-066 or F1040A-067: For a dependent to be eligible for the child tax credit, the dependent relationship must spelled correctly and the dependent must be your son, daughter, adopted child, grandchild, sister, brother, niece, nephew or foster child, stepchild, stepbrother, stepsister, half-brother, half-sister and be under age 17. Make any necessary corrections to the dependent relationships on your return.. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

1040A-107: When Direct Deposit information is on you return (Routing Number, Account Number or a Checking or Savings Account indicator), you cannot send in Form 8888. Remove either Form 8888 or the Direct Deposit information from your return. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040A-161: Each Dependent' SSN on the return must be a valid Social Security Number (SSN) or Individual Tax Identification Number (ITIN) or Adoption Taxpayer Identification Number (ATIN). Each dependent SSN, ITIN or ATIN must be unique among the other dependents SSNs, ITINs or ATINs. The dependents SSN, ITIN or ATIN cannot be the same as your SSN, ITIN or your Spouse's SSN, ITIN. Review the information on the return for accuracy. Contact the Social Security Administration if the numbers are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again

F1040A-167: Authentication Record - The PIN you entered does not match IRS records. Enter the correct PIN or use the alternative methods to authenticate yourself (see directions in Step 2).

F1040A-510, F1040A-512, F1040A-513: The Primary or Secondary taxpayer on the return has been claimed as a dependent on someone else's return (according to returns the IRS has already received) or one of the dependent's SSNs on the return has been used as the primary or secondary SSN on another return. If the taxpayer or taxpayer's spouse is being claimed as a dependent on someone else's return, these taxpayers cannot claim the personal exemption for themselves. Review the return to ensure the SSN are input correctly. If they are input correctly, contact the IRS at 1880-82-1040 for further instructions. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040A-524: The date of birth you entered on this return does not match what the IRS has in its files for you. The IRS receives this information from the Social Security Administration. Go to STEP 2 and check the date of birth you entered for the Primary and Secondary taxpayers. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040EZ-008: The total amount of federal Income tax withholding shown on your main 1040 form must equal the sum of federal withholding from all of your income documents. Each paper W2 and 1099R you received must have a corresponding electronic W2 or 1099R. If you have federal tax withholding from 1099's, total the amount of the federal withholding from all of these other Form 1099's you received and put the total of those federal income tax withholding in the area indicated in STEP 2 of the Free File Fillable Forms program. The area for these other 1099 withholdings is below the "Add" buttons for your W2's, W2-G's and 1099-R's

F1040EZ-010: There is a problem with the Direct Deposit (refund) area of your return. If you entered a Routing Number (Form 1040-Line 74b) (Form 1040A-Line 45b) (Form 1040EZ-Line 12b), you must also enter an Account Number (Form 1040-Line 74d) (Form 1040A-Line 45d) (Form 1040EZ-Line 12d). Both are required. Additionally, you must check the box for "Checking" or "Savings" (Form 1040-Line 74c) (Form 1040A-Line 45c) (Form 1040EZ-Line 12c). If you did not intend to Direct Deposit a refund, remove all the banking information in the refund section and delete the "Checking" or "Savings" indicator by putting your cursor over the area and hitting the delete key. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040EZ-016, F1040EZ-017: There is a problem with the amount you are claiming as an exemption on Form 1040EZ. Review the instructions for line 5 of the form. If appropriate, check the boxes for "self" or "spouse" and put the appropriate amount on line 5. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040EZ-018 or F1040EZ-019: Form 1040EZ - When you and/or your spouse are eligible to be claimed on someone else's return, your combined standard deduction cannot exceed the amounts shown of the worksheet on the back of Form 1040EZ. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040EZ-028: Unless Combat Pay has been excluded from Wages, Form 1040EZ, Line 7 'Withholding Tax Amount' must be less than the sum of the following: Line 1 and Line 2 and Line 3.

Look to make corrections on to your withholding amount or make corrections to the lines on your return that reflect your income. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040EZ-065: When Direct Deposit information is on you return (Routing Number, Account Number or a Checking or Savings Account indicator), you cannot send in Form 8888. Remove either Form 8888 or the Direct Deposit information from your return. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040EZ-073: If Form 1040EZ, filing status is "Single," then Primary Signature must have a value. Access your return and go to "Step 2." Scroll down and follow the instructions for signing your return. If you entered information for "Spouse," delete that information. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040EZ-510: The Primary or Secondary taxpayer on the return has been claimed as a dependent on someone else's return (according to returns the IRS has already received) or one of the dependent's SSNs on the return has been used as the primary or secondary SSN on another return. If the taxpayer or taxpayer's spouse is being claimed as a dependent on someone else's return, these taxpayers cannot claim the personal exemption for themselves. Review the return to ensure the SSN are input correctly. If they are input correctly, contact the IRS at 1880-82-

1040 for further instructions. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1040EZ-524: The date of birth you entered on this return does not match what the IRS has in its files for you. The IRS receives this information from the Social Security Administration. Go to STEP 2 and check the date of birth you entered for the Primary and Secondary taxpayers. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1099R-002, F1099R-003 or F1099R-004: On Forms W-2, W-2G or 1099-R, this code can mean (1) the Payer's State abbreviation is missing or (2) is not a correct standard Postal abbreviation or (3) the Payer's ZIP Code is missing or (4) is not consistent with the Payer's State. See Publication 4164. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F1099R-502-01: Form 1099-R, the 'Payer Federal ID Number' does not match data in the e-File Database. Review the information you have entered. If you have entered the information correctly, you need to contact the employer to resolve the discrepancy. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

F2439-502: Form 2439, the 'RIC' or the 'REIT' does not match the data in the e-File database. Review the information you have entered. If you have entered the information correctly, you need to contact the employer to resolve the discrepancy. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

FW2-002: Form W-2, Line 1 (Wages Amount) must have a value greater than zero unless Combat Pay has been excluded from income. Review each electronic W2 you completed for your tax return. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

FW2-003-01: There is a problem with the Employee SSN on Form W-2. The SSN on any W2 submitted with the Free File Fillable Forms return must be the same as the Primary or Secondary SSN on the tax return. This rule does not apply if the Primary or Secondary taxpayer is using an ITIN on the 1040 form. Review the 1040 and all W2's and make sure they are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

FW2-007: On Form W-2, the Employer's City (Box c) must contain a minimum of three characters. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

FW2G-007: On Forms W-2, W-2G or 1099-R, this code can mean (1) the Payer's State abbreviation is missing or (2) is not a correct standard Postal abbreviation or (3) the Payer's ZIP Code is missing or (4) is not consistent with the Payer's State. See Publication 4164. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

FW2G-502: Form W2-G, the 'Payer EIN' does not match the data in the e-File database. Review the information you have entered. If you have entered the information correctly, you need to contact the employer to resolve the discrepancy. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

FW2G-599: Form W2-G, the 'Payer SSN' does not match the data in the e-File database. Review the information you have entered. If you have entered the information correctly, you need to contact the employer to resolve the discrepancy. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

IND-003, IND-004: The Routing Transit Number (RTN) is invalid. The RTN must meet these conditions to be valid: must be 9 numeric digits long; and, the first two positions must be 01 through 12 OR 21 through 32. The Depositor Account Number (DAN) is invalid. The DAN must meet these conditions to be valid: must be alphanumeric (i.e., numbers, letters, and hyphens only); cannot be greater than 17 characters in length; and must not equal all zeros. When the DAN has an entry, or if the RTN has an entry, the checking account box must be checked or the savings account box must be checked. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

IND-025 or IND-026: If the Date of Birth is completed for the Primary taxpayer, the Prior Year AGI or Prior Year PIN or the Electronic Filing PIN must be input for the Primary taxpayer. Go to Step 2, scroll down and correct any missing information for the Primary taxpayer. Before you re-submit the return input the current date below the date of birth. The current date is the day you intend to e-file the return again.

IND-027 or IND-028: The amount entered for your spouse's prior year adjusted gross income (AGI) does not match what the IRS has in its records. The IRS requires you to enter the exact amount of your adjusted gross income from the prior year's return in order to e-file. Do not guess at the amount or round off the number - it must match what your tax return said last year and what the IRS recorded in its database. If you think you entered the AGI correctly, you must call the IRS to resolve the mismatch: 800-829-1040.

You can enter the same AGI for you and your spouse if you are married filing jointly. However, if you and your spouse filed separately, you will need to enter different AGI amounts from each of your previous year's tax returns.

If you are unable to locate your prior year adjusted gross income (AGI) or prior year PIN you can get a new Electronic Filing PIN. To get your Electronic Filing PIN, access http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request or call IRS Toll Free number at 1-866-704-7388 and follow the instructions on the automated system. EFP Help is an additional method for verifying the identity of taxpayers electronically filing their 2012 tax returns. This new authenticator is necessary for anyone who wants to e-file and does not have the AGI or Self Select PIN from his or her 2011 tax return.

IND-031 or IND-032: The amount entered for your spouse's or your prior year PIN does not match what the IRS has in its records. The IRS requires you to enter the exact prior year's PINs in order to e-file. Do not guess at the number - it must match the PINs used for last years tax return. If cannot recall the PIN(s), you can use your prior year AGI.

If you are unable to locate your prior year adjusted gross income (AGI) or prior year PIN you can get a new Electronic Filing PIN. To get your Electronic Filing PIN, access http://www.irs.gov/Individuals/Electronic-Filing-PIN-Request or call IRS Toll Free number at 1-866-704-7388 and follow the instructions on the automated system. EFP Help is an additional method for verifying the identity of taxpayers electronically filing their 2012 tax returns. This new authenticator is necessary for anyone who wants to e-file and does not have the AGI or Self Select PIN from his or her 2011 tax return.

IND-041: The return has the "Yes" checked for the Third Party Designee. If you meant to designate a Third Party designee, then the return must contain the designee name, the designee phone number and a PIN for the designee. The PIN can be any five digits the designee chooses. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

IND-689: The Taxpayer Signature Date must equal the date you are e-filing or re-submitting your return. Go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

IND-769: You received this error because you likely placed your signature PIN or your Prior Year PIN in the area meant for an Identity Protection PIN. Access your Free File Fillable Forms return, scroll down and delete the numbers you entered to the right of "Spouse Occupation." Do not enter anything in this area unless you received

Letter 4869C from the IRS. Go to Step 2 complete any missing information and re-submit your return. Make sure you include the current date (under your birth date) in Step 2.

R0000-075: The Routing Transit Number (RTN) is invalid. The RTN must meet these conditions to be valid: must be 9 numeric digits long; and, the first two positions must be 01 through 12 OR 21 through 32. The Depositor Account Number (DAN) is invalid. The DAN must meet these conditions to be valid: must be alphanumeric (i.e., numbers, letters, and hyphens only); cannot be greater than 17 characters in length; and must not equal all zeros. When the DAN has an entry, or if the RTN has an entry, the checking account box must be checked or the savings account box must be checked. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

R0000-095-01 or R0000-096-01: Tax Form - The Primary Taxpayer Signature or the Spouse Signature of the Tax Return, if present, must be numeric and not all zeros. Access your return and select STEP 2. Correct the information on your signature PIN line. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again

R0000-500: The Primary Social Security Number and the last name of the Primary taxpayer on the return do not match the data from the IRS e-file database. Review your return to be sure the SSN and last name are accurate. Call the IRS at 1-800-829-1040 if the information on the return is correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

R0000-503: The secondary taxpayer's Social Security number and last name do not match what the IRS has in its records. The IRS receives this information from the Social Security Administration. Check the return to ensure the SSN and the last name of your spouse is correct. Contact the Social Security Administration as necessary. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

R0000-504-01: The dependent's Social Security number and the dependent's last name on this return do not match what the IRS has in its records. The Social Security Administration provides this information to the IRS. Check the return to ensure the SSN's and names of all dependents are correct. Contact the Social Security Administration as necessary. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

R0000-507-01: Form 1040 or Form 1040A – A Dependent SSN on Line 6c of the return was used as a Dependent SSN in a previously filed tax return for the same tax period. Check the Dependents SSNs on your return for any mistakes. Contact the IRS at 1800-829-1040 if the dependents SSNs are correct. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again

R0000-906: Form 9465, Installment Agreement Request - Routing Transit Number (RTN) included in the return must be present in the e-File database. Note: This Business Rule applies to both stand-alone and attached Forms 9465. Check Form 9465, line 11a and 11b, and make any necessary corrections. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.

SEIC-F1040-005-02 or SEIC-F1040-006-02: Earned Income Credit – For each child between the age of 19 years and 24 years old (per Line 3 'Child Year of Birth' on Schedule EIC), boxes 4a or 4b must be checked 'Yes'. In addition, the child must be younger than you and your spouse. Check your dependent's birth dates on Schedule EIC, line 3. Before you re-submit your return, go to Step 2, scroll down and input the current date below the date of birth. The current date is the day you intend to e-file the return again.