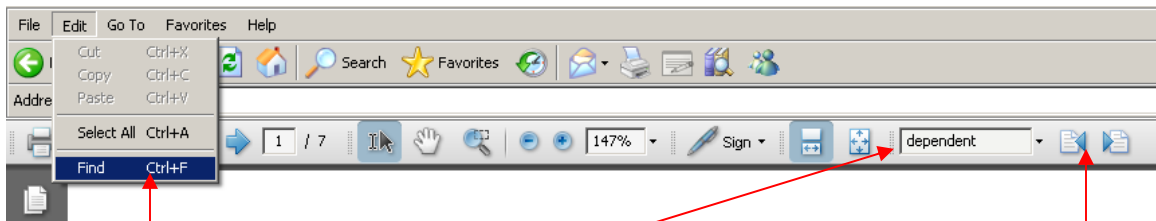# Free File Fillable Forms FAQs & Limitations

Search this document for the answer to your question(s):

| 1. Select "Edit" and "Find" from the drop down menu | 2. Type in your search word or phrase | 3. Use the arrows to search through this document |

DATE: 04/16/2012

<u>**Note**</u>: There are a limited number of situations when you will not be able to use Free File Fillable Forms to complete your return, but will need to 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. See Form 8453 below.

Form 5405, First-Time Homebuyer Credit – If you claim the first-time homebuyer credit on your 2011 tax return, you **must** file a paper return instead and attach the settlement sheets showing that the home sale closed. If you are paying back the credit, page 2 of the form can be completed and e-filed. Go to the First-Time Homebuyer Credit page to learn more.

Form 5695, Residential Energy Credits, line 10 – Is populated with the figures on the Form 1040 (and Schedule R) and cannot be overridden.

Form 6252, Installment Sale Income – If your property was sold in a year prior to 2011, you will not be able to use this form to complete and e-file you 2012 Free File Fillable Forms tax return.

Forms 8283, Noncash Charitable Contributions and 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.

1

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 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return – This form is used by taxpayers who need to submit certain paper documents to their electronically filed tax return. Form 8453 is not supported. If you need this form to submit paper documents, you will not be able to e-file using Free File Fillable Forms

Foreign Addresses – Free File Fillable Forms does not currently support foreign addresses on the Form 1040 or on income documents (W2's or 1099's).

International 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 will not be able to e-file using Fillable Forms, if the spouse or child needs to be identified on the return.

Schedule D, Capital Gains and Losses – Does not support text (e.g., "EXPIRED" or "WORTHLESS") in columns used for dates (numbers).

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 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, then you will not be able to e-file using this program.

<u>Free File Fillable Forms Frequently Asked Questions</u>

1- Overview

2- System Requirements

3- Your Fillable Forms Account

4- Preparing and e-filing Your Return

5- Printing Your Fillable Forms Return

6- Additional Help

7- Return Corrections, Rejections and Errors

1- Overview

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 efiling, compared to pencil and paper returns.

How is Free File Fillable Forms different from tax software? 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 17, 2012, through October 15, 2012. Taxpayers who e-file their return on or before October 15, 2012, will be allowed time to correct a rejected return and resubmit it by October 19, 2012. If you file for an extension (**Form 4868)** by April 17, 2012, your income tax return must then be filed by October 15, 2012.

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 17, 2012.**

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? No. If you have a foreign address, you may not e-file using Fillable 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 page. You may want to view the Fillable Forms Tutorial for an overview. The link to the tutorial is on the FAQ page.

2- System Requirements/Settings (an overview before you begin your return)

Windows Products

- Processor: Pentium® or Pentium equivalent
- Browsers for Windows Vista: Firefox 3.0 – 7.x, Microsoft® Internet Explorer 7.x and 8.x, Safari 4.x or 5.x, Chrome 7.x - 14.x

- Browsers for Windows XP SP2: Firefox 3.0 – 7.x, Microsoft® Internet Explorer 7.x – 9.x, Safari 4.x or 5.x, Chrome 7.x – 9.x
- Browsers for Windows 2003: Microsoft® Internet Explorer 7.x – 9.x
- Browsers for Windows 7: Microsoft® Internet Explorer 8.x – 9.x, Firefox 3.0 – 7.x, Safari 4.x or 5.x, Chrome7.x - 14.x

Macintosh Web Products

- Processor: PowerPC® G3 or faster Intel-based processor
- Browser for OSX 10.3x: Firefox 3.0 – 7.x
- Browsers for OSX10.4x: Firefox 3.0 – 7.x , Safari 4.x or 5.x, Chrome 7.x – 14.x
- Browsers for OSX10.5x and 10.6x: Firefox 3.0 – 7.x, Safari 4.x or 5.x, Chrome 7.x - 14.x

Non OS Requirements

- Printing: Adobe® Acrobat® Reader® 7.0 or higher
- Memory: 256 MB of RAM
- Internet Connection: High speed Internet
- Monitor: 1024x768 screen resolution
- Flash: Macromedia Flash 9.0 (or higher)

  o Support is not provided for beta versions of browsers
  o Leave your browser setting for language set to default so JavaScript and cookies are enabled
  o You will need a printer if you wish to print your return
  o You will need an email address

How Do I Allow Pop-ups? First, determine which Internet browser you are using then follow these instructions for that browser. Note that the steps may vary depending on your browser version. See your browser's Help.

Internet Explorer:
1. On the Tools menu, click Internet Options.
2. Click the Privacy tab.
3. Under Settings, move the slider to Medium.
4. Under Pop-up Blocker, clear the Block pop-ups field.
5. Click OK

Firefox:
1. On the Tools menu, click Options.
2. On the Options window, select the Privacy icon.
3. Select Accept cookies from sites, and then click OK.
4. On the Options window, select the Content icon.
5. Clear the Block Popup Windows field, and then click OK.

AOL:
1. On the Tools menu, click Settings.
2. Click the Internet Options button.
3. Click the Privacy tab.
4. Under Settings, move the slider to Medium.

5. Under Pop-up Blocker, clear the Block pop-ups field.
6. Click OK.

Safari:
1. On the Safari menu, click Block Pop-Up Windows to remove the checkmark.
2. On the Safari menu, click Preferences.
3. Click the Security icon at the top of the window.
4. Under Accept Cookies, select "*Always".*
5. Close the Preferences window to save the settings.

3- Your Fillable Forms Account

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:

1. Change your user ID
2. Change your password
3. Change your security question
4. 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, generally on October 15. After the end of the filing season, you will not be able to access your return information.

What if I forget my password, user name or 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 20, 2012. If you need a copy of your return after October 20, 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:

- o 4506T Request for Individual Tax Return Transcript, for a tax **return** transcript.
- o 4506, Request for an exact copy of a previously filed and processed tax return and all attachments, including W-2s.

There is no charge for requesting a transcript (Form 4506-T). 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 48 hours after you transmit your return using Free File Fillable Forms, you will receive an email letting you know your return has been accepted or rejected. If you do not receive the email, review the following:

1. Are you checking the right email account? 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.

2. 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 differ, so please check your email account or service provider for additional help.

3. 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 then this means you have not e-filed your return yet.

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, 2012.

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, 2012. 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.

4- Preparing and e-filing Your Return

What do I need before starting?

- A copy of your 2010 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 2011 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.

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? Once you are in the Fillable Forms product:

- **Remember - Do not use your browser's back button.** Instead, to return to the previous screen, click "Done With Form" at the bottom of the screen.
- You will use two basic elements: buttons and tabs. You will see an "Add" button next to any line that has a form associated with it. Select the "Add" button to add that form into your return. After you completed a form, select "Done With Form" at the bottom of the screen.
- To view the forms that you have completed select the "View/Add Forms" link at the top of the screen. This will open a window on the left side of your screen. You will be able to see all of the forms in this view. This list of forms builds as you work. You may click on any form in this list to re-open the form to review and/or modify the contents

At the top of your screen, there are two tabs – one for the Free File Fillable Tax Forms, the other for e-filing your return. When you have completed all your forms, select the e-file (Step 2) tab to e-file your return.

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

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:

1. Click the "Add" button located at the line where the information from that form will go.
2. Input the information into the form or schedule and use the **"Do the Math"** button when necessary.
3. Click **"Done with this Form"** when finished.
4. **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 be attached 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.

Where do I locate Form 4562? Form 4562 is not available from the "View/Add Forms" menu. If you are filing Schedule C, select the "add" button for Form 4562 on line 13 of Schedule C. If you are filing Schedule E, select the "add" button for Form 4562 on line 18 of Schedule E.

Where do I locate Form 6198? Form 6198 is not available from the "View/Add Forms" menu. If you are filing Schedule C, select the "add" button for Form 6198 on line 32 of Schedule C. If you are filing Schedule E, select the "add" button for Form 6198 on line 21 of Schedule E

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. Some lines have one shaded box and only a text value can be entered in this 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 is enabled for 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.

Why can't I fill in the dependents worksheet on page 2 of Form 1040EZ? This worksheet is not supposed to have the same function as the front of the EZ. 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? How do I get there? 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 in 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.

I selected a radio button on one of my forms, and now I can't undo it. 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? You have three options for paying a balance due for your federal return:

- By Check - mail a check to the IRS. See the list of addresses.
- By Direct Debit - if you e-file your return you can choose to use the direct debit method. Fill in the required information on the e-filing worksheet. If you print and mail your return, you can use the U.S. Treasury's Electronic Federal Tax Payment System (EFTPS), a free tax payment system that allows you to make payments online or by phone (go to www.eftps.gov or call 1-800-316-6541 for details.)
- You can pay by credit or debit card by calling a toll-free service (1-888-UPAY-TAX, 1-888-PAY1040 or 1-888-9-PAY-TAX); or accessing the Internet

(www.officialpayments.com/fed, www.pay1040.com or www.payUSAtax.com). A convenience fee will be charged by the service provider. See Publication 3611, e-File Electronic Payments Brochure for more information.

- By Installment - 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

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? To verify your identity, 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 you will each 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:

1. Adjusted Gross Income (AGI) from your originally filed 2010 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 2010 Form 1040, Form 1040A or Form 1040EZ. If you didn't file a return last year or this is your first time filing a return enter a "0" on this line. If you do not have your 2010 income tax return or need help finding your prior year 2010 AGI or prior year PIN, call the IRS at 800-829-1040.
2. **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 you used to electronically sign your 2010 return.
3. 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 www.irs.gov/efphelp 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 2011 tax returns. This new authenticator is necessary for anyone who wants to electronically file and does not have the AGI or Self Select PIN from their 2010 tax return.

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 <u>Self-Select PIN</u> 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 <u>Electronic Filing PIN</u> (EFP). EFP Help is an additional method for verifying the identity of taxpayers electronically filing their 2011 tax returns. This new authenticator is necessary for anyone who wants to electronically file and does not have the AGI or Self Select PIN from their 2010 tax return.

To get your Electronic Filing PIN, access <u>www.irs.gov/efphelp</u> or call IRS Toll Free number at 1-866-704-7388 and follow the instructions on the automated system.

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 actual 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.

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 information on the form is completed and both email addresses match.

In order 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
  - o Spouse prior year Adjusted Gross Income (AGI), prior year PIN or Electronic Filing PIN number

- o Spouse Current year PIN
- o Spouse date of birth
- If using Direct Debit all of the following must be entered
  - o Routing number
  - o Bank account number
  - o Debit date
  - o Type of account
  - o 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 your return was received by the IRS.

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 17, 2012.**

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 any forms to the IRS; for example, my W-2, Form W2-G, Form 1099-MISC or Form 1098? No, if you e-file, you do not need to mail in forms, such as your W-2 or any other information statements but 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

5- Printing Your Fillable Forms Return

May I print my federal return for free? Yes, you may print a copy of all required federal forms and supporting documents for your records, for free.

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 20, 2012, 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
- 4506, Request for an exact copy of a previously filed and processed tax return and all attachments, including W-2s.

There is no charge for requesting a transcript (Form 4506-T). 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. 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.

6- Additional Help

If I need help with a line number, what should I do? Each line of the Forms 1040, 1040A or 1040EZ contains a link to any form, schedule or instructions related to that line. Click on the link for additional help.

You can refer to specific IRS instructions for the relevant form, schedule or publication. Publication 17 is another useful resource for additional information. There is also an "IRS publication link" in the program. By selecting this link, in the upper right hand side of your screen, you will be taken to the IRS website that has all of the IRS publications available.

Tax law questions: What if I have a question about <u>what</u> to put on my return or <u>where</u> to put it?

- 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.
- 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

7- Return Corrections, Rejections and Errors

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 return on paper.

What if I my return is rejected by the IRS? E-filed returns are rejected for a variety of reasons. Most happen when information provided by the taxpayer does not match IRS or Social Security Administration records.

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. 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:

- 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.

What are the most common reasons an e-filed return could be rejected by the IRS? The most common reasons Free File Fillable Forms returns are rejected after e-filing 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.

What are some common reasons for "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.

Error Reject Codes/ Business Rules - Submitted tax returns will be rejected by the IRS when the return information is not submitted correctly. Generally, this is the result of user input.

If your return is rejected, you will receive an email with error code or business rule information.

Immediately below you will find the top 30 most common Error Reject Codes and Business Rules. We have provided additional information on these rejection reasons so that you may better understand the problem, correct it and successfully e-file your return.

For Error Code help, first search the 30 most common reasons for the rejection (below). If you cannot find your Error Code below, you may be able to assist yourself by viewing the Error Code – Business Rules Crosswalk. Find your Error Code in the Crosswalk document and look at the corresponding Business Rule, which may provide you with the Form Number, Line Number and a better description of the issue.

If you cannot resolve your issue and need assistance, email us. Make sure you copy and paste the Reference Number (a 14 or 20 digit number) along with your Error Code(s) or Business Rule(s) into your email.

Most Common Error Reject Codes

- **Error Code 0010:** This is a general reject due to a formatting issue. Because this error may appear on any form or line, it is difficult resolve without IRS assistance. Email us. Make sure you copy and paste the Reference Number with your email. Someone from the IRS will contact you to secure additional information. It may take 5 business days or more to resolve these issues. Before contacting us, you may want to look at some of the more common reasons taxpayers receive this error code:
    o Incorrect bank Routing Number for direct deposit or electronic withdrawal
    o Misspelling or missing dependent relationship type – you can only enter one of the following: Child, Foster child, Grandchild, Grandparent, Parent, Brother, Sister, Aunt, Uncle, Nephew, Niece, None, Son, Daughter, Other.
    o Incorrect "other" wording in From 1040 Line 60 – you can only enter one of the following literals on this line: EPP, S72P, UT, 453A(c), ADT, 72(M)(5), 453(L)3, 1260(B), NQDC, ISC, HDHP, FITPP. See Form 1040 instructions for more detail.
    o Incorrect proprietor social security number on Schedule C or Schedule CEZ
    o Incorrect "adjustments" wording on Form 1040 Line 60 – you can only enter one of the following literals on this line: RFST, SUB-PAV TRA, UDC, 403(B), 501(C)(18), PPR, FORM 2555, WBF, Jury Pay. See Form 1040 instructions for more detail.
    o Incorrect Employer's code from Box 12a of W-2
    o No filing status entered on Form 1040, 1040A or 1040EZ
    o Form 8888, Direct Deposit of Refund in More Than One Account– missing routing number entered
    o Form 8615, Tax for Certain Children Who Have Investment Income of More Than $1,900 – missing parent filing status on line c
    o Form 2555, Foreign Earned Income – incorrect year entered on line 6a and incorrect relationship entered on line 12b.

    If you cannot resolve your Error Code 0010 issue and need assistance, email us.

- **Error Code 0019, R0000-075, IND-003 or 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.

- **Error Code 0037, F1040-111 or F1040A-004:** Form 1040/1040A - The number of dependents listed must equal the total of the following amounts on line 6: Number of Children Who Lived with You, Number of Children Not Living with You, and Number of Other Dependents Listed.

- **Error Code: 0066:** When dependent data is entered, the following fields are required for each dependent: (1) dependent's first name, (2) dependent's last name, (3) dependent's social security number, (4) dependent's relationship to you and (5) dependent's year of birth.

- **Error Code 0067:** The dependent's first and/or last name is invalid. The dependent's first and last name must meet these conditions to be valid: all characters must be alphabetic (the only special characters allowed are blank space and hyphen (-)); the first name must contain a minimum of one alphabetic character; and the last name must contain a minimum of one alphabetic character.

- **Error Code 0068, F1040-010-01, F1040A-014, F1040-011, F1040A-016, F1040-012, F1040A-017, F1040-309 or F1040A-161:** Your Dependent's SSN is either not within the valid range of SSN/ITIN/ATIN's or is the same as your SSN or your Spouse's SSN or another Dependent's SSN .

- **Error Code 0103, F1040-034-01, F1040A-030 or F1040EZ-008:** Form 1040/1040A/1040EZ – Total Federal Income Tax withholding shown on tax form must equal the sum of withholding on Other 1099 and AK Dividend, withholding from Schedule K-1, withholding on Form W-2, withholding on any Form 1099R and withholding on Form W-2G. Also, for F1040-034-01, F1040A-030 or F1040EZ-008, please make sure the employer address (Box C of the W-2) is not in the area reserved for an extended company name.

- **Error Code 0105, F1040-035-01, F1040EZ-010:** When the Routing Transit Number (Form 1040-Line 74b)(Form 1040A-Line 45b)(Form 1040EZ-Line 12b) or Depositor Account Number (Form 1040-Line 74d)(Form 1040A-Line 45d)(Form 1040EZ-Line 12d) has an entry, both are required and either the Checking Account box (Form 1040-Line 74c)(Form 1040A-Line 45c)(Form 1040EZ-Line 12c) must be checked or the Savings Account box (Form 1040-Line 74c)(Form 1040A-Line 45c)(Form 1040EZ-Line 12c) must be checked

- **Error Code 0121, F1040-044 or F1040A-040:** On Form 1040, Pensions Annuities Received (Line 16a) must not equal Taxable Amount (Line 16b). On Form 1040A, Pensions Annuities Received (Line 12a) must not equal Taxable Amount (Line 12b).

- **Error Code 0122:** On each Form W-2, that is part of return, the Employer Identification Number (Box b) and the Employer's Name (Box c) must be entered and valid.

- **Error Code 0123:** On each Form W-2 that is part of the return, the following fields are required: Name of Reporting Agent or Employer's Name (Box c); Employer's Address (Box c); Employee's name (Box e); Employee's Address (Box f); Employee's City (Box f); Employee's State (Box f); Employee's Zip Code (Box f); and Wages (Box 1).

- **Error Code 0125:** On each Form 1099-R that is part of return, Payer's Name and Payer Identification Number must be entered.

- **Error Code 0134, F1040-051-01 or F1040-052-01:** Form 1040 - Based on the boxes you've checked, the standard deduction amount you have selected is not correct.

- **Error Code 0139 or FW2-003:** On Form W-2, the Social Security Number (Box a) must equal either the Primary Taxpayer's Social Security Number or the Secondary Taxpayer's Social Security Number.

- **Error Code 0159, F1040EZ-016 or F1040EZ-017:** On Form 1040EZ, when no one is eligible to claim you as a dependent, then the Combined Standard Deduction and

Personal Exemptions must be $9,500 when Filing Status is Single or $19,000 when Filing Status is Married Filing Joint.

- **Error Code 0160, F1040EZ-018 or F1040EZ-019:** Form 1040EZ - When both you and your spouse are eligible to be claimed on someone else's return, your combined standard deduction cannot exceed $11,600, if Married Filing Jointly and $5,800, if filing Single.
- **Error Code 0233:** There is inconsistency with the Direct Deposit information on your return. If you have a refund and you want Direct Deposit, make sure you have input all the correct financial information on your return or Form 8888. If you have a refund and do not want Direct deposit, make sure that direct deposit information is not on your return or on you form 8888.
- **Error Code 0290, FW2G-007, 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
- **Error Code 0291, FW2-007 or FW2-008:** On Form W-2, the Employer's City (Box c) must contain a minimum of three characters.
- **Error Code 0293:** On Form 1099-R,
    o For SEQ 0500 errors: The Payer Identification Number must be numeric. The first two digits of Payer Identification Number must equal a valid District Office Code. (Valid District Office Codes are: 01, 02, 03, 04, 05, 06 10, 12, 11, 13, 14, 15, 16, 20, 21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98 and 99)
    o For SEQ 0015 errors: The Payer Name Control must be filled in.
    o For SEQ 0340 errors: The1099-R Indicator must equal "N" or "S." **Note:** The value "N" (Non-Standard) indicates that the 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute 1099-R was used. The value "S" (Standard) identifies a 1099-R that is a computer-produced print, an IRS form, or an IRS approved facsimile.
- **Error Code 0295:** The total federal withholdings on your return cannot be equal to or greater than the sum of all income sources shown on your return. Look to make corrections on Form 1040 (line 61), 1040A (line 38) or 1040EZ (line 7), or make corrections to the lines on your return that reflect your income..
- **Error Code 0370, F1040-075, F1040-076, 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, and be under age 17.
- **Error Code 0476, SEIC-F1040-005-02 or SEIC-F1040-006-02:** Earned Income Credit – For each child 19 years or older and 24 years or younger, boxes 4a or 4b must be checked. In addition, the child must be younger than you and your spouse.
- **Error Code 500 or R0000-500:** Primary Social Security Number and Primary Name Control of the Tax Form must match data from the IRS e-file database.
- **Error Code 503, R0000-503 or R0000-530-1:** 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.
- **Error Code 504 or R0000-504-01:** The dependent's Social Security number and last name on this return does not match what the IRS has in its records. The Social Security Administration provides this information to the IRS.

- **Error Code 522, F1040-524, F1040A-524, F1040-525 or F1040EZ-525:** 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.
- **Error Code 523, F1040-321, F1040A-176 or F1040EZ-085:** The secondary taxpayer's date of birth on this return does not match what the IRS has in its files. The IRS receives this information from the Social Security Administration.

What these mean (for error codes 500, 503, 504, 522 and 523): Personal information provided by the taxpayer does not match what the IRS has in its records. This can be information for you, your spouse or dependents, and includes name, date of birth and Social Security Number. Make sure all of this information is entered correctly and that information exactly matches what is on the Social Security card. If you have entered the information correctly, you will need to resolve the discrepancy with the IRS and/or the Social Security Administration, which provides this information to the IRS. Call the IRS at 800-829-1040 or your local Social Security Administration office.

- **Error Code 0502, F1099R-502-01, FW2VI-502, F2439-502, FW2-502 or FW2G-502:** One or more of the following does not match the IRS's records: the Employer Identification Number (EIN) (Box b) on Form W-2, , the payer identification number on Form W-2G, the payer identification number on Form 1099-G, the payer identification number on Form 1099-R. This means the Information provided by the taxpayer on these various forms is not matching what the IRS has in its records. Make sure you have entered all information carefully and checked your entries. If you have entered the information correctly, you need to contact the employer to resolve the discrepancy
- **Error Code 507:** The dependent's Social Security number cannot be used, for the same purpose, on more than one tax return. A dependent claimed on the tax return has already been claimed on another tax return as a dependent and/or for a tax credit. You can either remove the dependent and e-file again, or claim the dependent and file by mail. If you are still eligible to claim the dependency exemption and/or tax credit, you will need to mail a paper tax return.
- **Error Code 510, F1040-510, F1040A-510, F1040EZ-510, F1040-512, F1040A-512, F1040-513, F1040A-513, F1040A-143, F1040A-145 or F1040EZ-039:** This taxpayer or taxpayer's spouse has been claimed as a dependent on someone else's return (according to returns the IRS has already received or a dependent's SSN 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 file their own returns. This usually happens when a parent is claiming a child as a dependent.
- **Error Code 0674, F1040EZ-073, F1040-310, F1040A-165, F1040EZ-074, F1040-311, F1040EZ-075, F1040-312, F1040A-167, F1040EZ-076, F1040-313, F1040-314, F1040-315, F1040-316, F1040-317, F1040-318, F1040A-168, F1040A-169, F1040A-170, F1040A-171, F1040A-172, F1040A-173, F1040EZ-077, F1040EZ-078, F1040EZ-079, F1040EZ-080, F1040EZ-081, F1040EZ-082:** 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).
- **Error Code 0676:** Tax Form - When the Filing Status is "2" (Married Filing Jointly), both spouses must enter a valid PIN number.
- **Error Code 679, IND-025 or IND-026:** The amount you entered for your prior year's Adjusted Gross Income (AGI) does not match what the IRS has in its records.
- **Error Code 680, 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.

- **Error Code 0681 or IND-025:** When the Self-Select PIN is used, then the following fields must be present; * Primary Date of Birth, * Primary Prior Year Adjusted Gross Income, * Primary Taxpayer Signature and, * Taxpayer Signature Date.
- **Error Code 0689 or IND-689:** Authentication Record. The year of Taxpayer Signature Date must equal the current processing year 2012. 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.
- **Error Code 0769:** If you received ERC 0769, access your Free File Fillable Forms return, scroll down and delete the numbers you entered to the right of "Spouse Occupation." Go to Step 2 complete any missing information and e-file your return again. Make sure you include the current date (under your birth date) in Step 2. You received ERC 0769 because you may have placed your signature PIN or your Prior Year PIN in the area meant for an Identity Protection PIN
- **Error Code 1119, F1040-168-01, F1040-107-01, F1040A or F1040EZ-065:** Tax Form - When Direct Deposit information Line 74 on 1040, Line 43 1040A, or Line 11 on 1040EZ is present, Form 8888 may not be present, and vice versa.
- **Error Code 1156, 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. In addition, the Authentication Record (information on how you identify yourself to the IRS) must be present.