

Tax Forms & Publications

Work Request Notification (WRN)/Circulation

Product 1040-PR

Title Planilla para la Declaración de la Contribución Federal sobre el Trabajo por Cuenta Propia (Incluyendo el Crédito Tributario Adicional por

Tax year 2011

Processing year 2012

This is the **First** circulation of this product for your review and comments. This circulation can be used to support any necessary work requests. **We have reviewed this product and propose the following. For circulations of forms, our review included the instructions and related worksheets.**

No changes that would impact a Unified Work Request (UWR) (other than Modernized e-File (MeF) stylesheet changes).

Changes that may impact a UWR as a result of:

Legislation or Chief Counsel guidance: Section 2042, Small Business Jobs Act of 2010, P.L. 111-240.

A program change initiated by: SB/SE TEFRA & Exam Field Operations Support

Signature of Approving Official

Curtis Freeman 

Curtis Freeman

2011.04.26 09:43:37 -04'00'

Date

4/26/2011

Description of major changes

- We removed the references to the self-employed health insurance deduction (SEHID) in Part V, line 1b, because the SEHID applied only in 2010. Section 162(1)(4), for tax years after January 1, 2010, and before December 31, 2010. See also section 2042, Small Business Jobs Act of 2010, P.L. 111-240. The related instructions will be amended accordingly.

- The references to page numbers on the instructions were removed.

- In Part V, line 10, we reduced the rate from 12.4 to 10.4, as prescribed by PL111-312, sec.601(a).

Comments: We will consider all comments received. However, comments received after 30 days may be deferred until the next revision. Comments should be sent via email to both the Tax Law Specialist and Reviewer listed below. If we need to make significant changes based on comments or other new information received, we will issue a subsequent circulation of this product; otherwise, these changes are final.

Tax Law Specialist Astrid M. Silva

Reviewer Ernesto J. Rosado-Toro

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