Source	Pub-1438 (Rev 7-2013)	1041 Business Rules for Tax Year 2013 Version 2013v4.0	
ERC #	ERC Description	MeF Business Rule #	MeF BR Description
002	A duplicate transmission (TRANA) is not allowed	T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.
012	If TRANA, Field #0160 equals T, TRANA Field #0050 (transmission date) may be either 2013 or 2014. If on TRANA, Field #0160 equals P, TRANA Field #0050 must be 2014 only.	N/A	N/A
032	If the Field Number does not exist.	N/A	No field numbers used in MeF
034	If Record ID or TYPE or Page Number are not valid on all records within the return.	N/A	No Record ID, Type, or Page Numbers used in MeF
040	If record has an invalid record length.	N/A	MeF handles this differently
041	The record length has exceeded the maximum allowed size of 4845.	N/A	MeF handles this differently
042	If record is missing the Record Terminus Character (#).	N/A	Record Terminus Character not used in MeF
044	Byte count not numeric.	N/A	MeF handles this differently
048	First character after Record-Control-Information (position 3) is not "[" or "#".	N/A	No Record-Control-Information in MeF
050	If a delimiter character (#) is found within the Record- Control-Information (First 42 characters).	N/A	No Record-Control-Information in MeF
052	Field Number is not four characters in length, or missing right bracket.	N/A	No field numbers used in MeF
054	Unmatched Left bracket ("[") found.	N/A	Not used in MeF
056	Duplicate Field Number	N/A	No field numbers used in MeF
058	Data too large for field	N/A	MeF uses efile types
060	Missing data	N/A	Schema validation and various business rules
062	Unmatched right bracket ("]") found	N/A	Not used in MeF
064	The Field Number is for data within Record-Control-Information.	N/A	No Record-Control-Information in MeF
066	If the Payment Ein (Field #0003) does not match the data from the 1041 EIN (Field #0003) tax return record.	N/A	In MeF, the taxpayer EIN is pulled from the Return Header.
068	If the daytime telephone number (Field #0090) does not contain ten (10) numeric characters or contain all zeros.	R0000-192	Phone Number provided in the return must not be all zeros.
070	If the RTN (Field #0030) is not all numeric.	N/A	Schema validation (RoutingTransitNumberType)
072	If the first two characters of the RTN (Field #0030) are not in the valid range "01-12 or 21-32".	R0000-075-01	'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm.
074	If the RTN (Field #0030) is not present on the Financial Organizational Master file.	R0000-906-01	'RoutingTransitNum' (RTN) included in the return must be present in the e-File database.
076	The Bank Account Number (Field #0040) may not be blank or contain other than the allowed values. Valid Values: A-Z; 0-9; or "-",	R0000-193	Bank Account Number provided in the return must not be all zeros.
078	If Bank Account Type (Field #0050) is not equal to "1" or "2".	N/A	Schema validation (BankAccountType)
080	If the payment amount (Field #0060) does not contain only numeric characters, is not greater than zero, or is greater than 99,999,999.	FPYMT-068-01	'PaymentAmount' in the IRS Payment Record must not be greater than 99,999,999.
082	If the payment amount (Field #0060) does not equal the Net Tax Due Amount (Field 0780) of the 1041 tax return.	FPYMT-085	'PaymentAmt' in the IRS Payment Record must not be greater than Form 1041, Line 27 'TaxDueAmt'.
083	If the Payment Record is present, Field 0080 must equal the current processing year, and the month and day must be present and be in a valid range: Month=01-12, Day=01-31.	FPYMT-071-01	RequestedPaymentDt' in the IRS Payment Record must not be more than 5 days prior to the received date. Schema validation (DateType)
		FPYMT-072-01	If the return is received on or before the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must be on the due date or before the due date.
		FPYMT-074-01	If the return is received after the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must not be later than the date the return was received.
084	If the 1041 tax return is rejected then the payment record is rejected.	N/A	MeF rejects both at same time. Payment is not processed if the return rejects.
086	If the payment record is rejected then the 1041 tax return is rejected.	N/A	Mef rejects both at same time. Return is not processed if the payment rejects.
100	Form 1041 cannot be filed before the end of the tax year, i.e. cannot be filed prior to the period entered for Form 1041, Field 0020, (Fiscal Year Ending), except when TRANA, Field 0160 is equal to T.	R0000-035-01	'TaxPeriodEndDt' in the Return Header must be less than the Received Date.
102	If the Tax Period (Field #0005), Form 1041 is not in the valid format.	N/A	Schema validation (DateType)
104	If the Tax Period (Field #0005), on Form 1041 Return Record is equal to 201212 and the Fiscal year ending (Field #0020) on the Return Record is not equal to December 31, 2012 (20121231) or spaces.	N/A	MeF handles differently. MeF will be accepting all fiscal year filers.
106	If the Tax Period (Field #0005) on Form 1041 is within the valid range, and the Fiscal Year Ending (Field #0020) is not in the range. VALID TAX PERIOD: 201401, 201402, 201403, 201404, 201405, 201406	N/A	MeF will be accepting all fiscal year filers
108	If the Tax Period (Field #0005), Form 1041 is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 1041 is equal to blanks. VALID TAX PERIOD: 201401, 201402, 201403, 201404, 201405, 201406	N/A	MeF handles differently. MeF will be accepting all fiscal year filers.

110	E-file does not allow a Tax Period (Field #0005 on Form 1041) of 201407 or greater.	N/A	MeF will be accepting all fiscal year filers
115	If Form 1041, page 1, Field 0005 is equal to nnnn12, (i.e. a calendar tax period) then Schedule K-1, Fields 0010 and 0020 must equal to blank. If Form 1041, page 1, Field 0010 is significant, then it must be equal to the entry on Schedule K-1, Field 0010. If Form 1041, page 1, Field 0020 is significant, then it must be equal to the entry on Schedule K-1, Field 0020.	N/A	MeF handles differently. - Sch K-1 tax period will be pulled from the Return Header
120	If the return is a short period return (Form 1041 fields 0010, 0020 < twelve months) and the Initial Return (Field #0210) and Final Return (Field #0220)) on Form 1041, Page 1 are both blank.	F1041-001	If the return is for a Short Year (364 days or less from 'TaxPeriodBeginDt' to 'TaxPeriodEndDt' in the Return Header), then Form 1041, Item F checkbox 'InitialReturnInd' or 'FutureFilingNotRequiredInd' (Final Return) or 'FiftyTwoFiftyThreeWeekFilerInd' must be checked or 'shortPeriodReason1041Ind' must have a value.
		F1041-002	If Form 1041 'FiftyTwoFiftyThreeWeekFilerInd' is checked, then the day identified in the 'TaxPeriodEndDt' in the Return Header must be equal to "01" or "02" or "03" or within 6 days from the last day of the month.
		F1041-003	If Form 1041, [Item F checkboxes 'InitialReturnInd' and 'FutureFilingNotRequiredInd' (Final Return) and 'FiftyTwoFiftyThreeWeekFilerInd' are not checked] , and 'shortPeriodReason1041Ind' does not have a value, then the 'TaxPeriodEndDt' in the Return Header must be equal to "20131231" or "20140131" or "20140228" or "20140331" or "20140430" or "20140531" or "20140630" or "20140731" or "20140831" or "20140930" or "20141031" or "20141130".
122	The Employer Identification Number and the Name Control on the return do not match information on the IRS National Account Profile database. Exception: This reject code will not apply when using the following EIN range during BATS only: Valid range: 41-0000001 through 41-0001000.	F1041-940	The 'EIN' and Name Control ('BusinessNameControlTxt') in the Return Header must match the e-File database.
124	Forms/Schedules must be submitted in the proper sequence.	N/A	MeF handles differently
126	If Pages 1, or 2, or 3 of Form 4136 are present, Page 4 is required. Page 4 may be filed without pages 1 through 3, but pages 1, 2, or 3 may not be filed without Page 4.	N/A	Pages are not specificied in MeF Schemas
128	If duplicate returns were submitted.	R0000-932-01	If "Amended Return" or (Superseded for 1120/1120S/1120-F/1041) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.
		R0000-933-01	If "Amended Return" or (Superseded for 1120/1120S/1120-F/1041) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.
132	If page one (1) of Form 1041 is not present.	N/A	Return Header is required and so are the Checkboxes in Line A
134	If page two (2) of Form 1041 is not present.	N/A	MeF does not have separate Schema for each page
148	If the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule is not in ascending, numeric sequence and within the valid range. If the Form Occurrence Number (Field #0005) on Page 1 of a form is not in ascending, numeric sequence and within the valid range.	N/A	MeF handles differently
149	If the Form Occurrence Number on Page 2 or 3 of a form having multiple occurences is not in ascending, numeric sequence and within the valid range.	N/A	MeF handles differently
150	If the Schedule Occurrence Number on Page 2 of a schedule is not equal to the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule. If the Form Occurrence Number on Page 2, 3 or 4 of a form is not equal to the Form Occurrence Number (Field #0005) on Page 1 of a form.	N/A	MeF handles differently
158	If the Employer Identification Number (EIN) is not numeric.	N/A	Schema validation (EINType)
162	If the EIN is not nine numeric characters. The first two (2) positions of the EIN must represent a valid EIN prefix equal to one of the following: 01, 02, 03, 04, 05, 06, 10, 11, 12, 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, 99	R0000-900-01	The return type indicated in the return header must match the return type established with the IRS for the EIN.
164	The Employer Identification Number (EIN) of the 1041 Record ID (Field 0003) must be present and equal to the EIN of the Record ID on all multiple pages of forms, schedules, and statement records within the return.	N/A	MeF handles differently. The estate or trust EIN is pulled from the Return Header.
170	All digits of the Employer Identification Number (EIN) cannot be the same numbers. (e.g. 999999999, 888888888, 777777777, etc.)	F1041-006	The 'EIN' in the Return Header must not be equal to "999999999" or "888888888" or "777777777" or "666666666" or "555555555" or "444444444" or "333333333" or "222222222" or "111111111" or "000000000".

174	The Beneficiary's Identifying Number (Field #0180) on the Schedule K-1, Page 1, must be numeric or equal to the literal "FORM1042S".	N/A	Schema validation. MeF has a required choice of EIN, SSN, or FORM1042S.
175	The Preparers Taxpayer Identification Number, SSN or PTIN (Field #0850) on Form 1041 must be in the following format if significant: If PTIN - VALID FORMAT: Pnnnnnnnn - The first position must always contain a "P" followed by 8 numerics, and not equal to all zeroes or all nines. If SSN - must be numeric and cannot be all zeroes or all nines	R0000-015-01	'PreparerFirmEIN' in the Return Header must not equal all nines. Note: MeF also uses schema validation (EINType)
		R0000-018-01	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header. Note: MeF also uses schema validation (PTINType)
192	All date Fields must be in the valid format and fall within the valid range. NOTE: Fiscal year returns have a different valid range than the range shown below. See Reject Codes 106 and 108. VALID FORMAT: YYYYMMDD, YYYYMM VALID RANGE: MM = 01-12, DD = 01-31, YYYY = 2014 or less	N/A	Schema validation (DateType)
193	If the Fiscal Year Beginning (Field #0010) is not valid.	N/A	Schema validation (DateType)
194	If the Fiscal Year Ending (Field #0020) is not valid.	N/A	MeF is allowing all fiscal year filers (Legacy stops with June)
196	If the Fiscal Year Beginning (Field #0010) and the Fiscal Year Ending (Field #0020) on Form 1041 is significant and the year digits of the Fiscal Year Ending is less than the year digit of the Fiscal Beginning.	F1041-007	The 'TaxPeriodEndDt' in the Return Header must not be prior to the 'TaxPeriodBeginDt'.
198	The Name Control (Field #0030) on Form 1041, Page 1, must be present.	N/A	Schema validation (BusinessNameControlType)
200	The first position of the Name Control (Field #0030) on Form 1041, Page 1 must be valid and left-justified. VALID CHARACTERS: A-Z (Alpha), 1-9 (Numeric)	N/A	Schema validation (BusinessNameControlType)
202	The second, third and fourth positions of the Name Control (Field #0030) if present, must consist of only valid characters. Note: a space is not allowed in position 2. VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), or Spaces	N/A	Schema validation (BusinessNameControlType)
204	The Name Control (Field #0030) on Form 1041, Page 1, may have a maximum of four characters and a minimum of two characters. Spaces, if applicable, are allowed only in positions three and four.	N/A	Schema validation (BusinessNameControlType)
206	The Name Control (Field #0030) on Form 1041, Page 1 must not be equal to zeros if the name line (Field #0060) on the return record is equal to "GNMA", "GINNIE MAE", "FNMA", OR "FANNIE MAE".	F1041-078	If Form 1041, 'NationalMortgageAssocCd' has a value in the Return Header, then 'BusinessNameControlTxt' (Name Control) must not be equal to all zeros.
208	The first Name Line (Field #0060) on Form 1041, Page 1, must be present.	N/A	Schema validation. This is a required entry in the schema.
	Name Line Fields #0060, #0070, #0190, on the Schedule K-1 must be present.	N/A	Schema validation. Estate and Trust Name and Fiduciary Name are required entries in the Return Header. Beneficiary Name is a required entry on Schedule K-1.
210	The first Name Line (Field #0060) on Form 1041, Page 1, must be left-justified and significant. (Leading space or spaces are not allowed)	N/A	Schema validation (BusinessNameType)
	Name Line Fields #0060, #0070, and #0190 on the Schedule K-1 must be left justified		
212	The first Name Line (Field #0060) on Form 1041, Page 1, must contain only valid characters.	N/A	Schema validation (BusinessNameType)
	Name Line Fields #0060, #0070, and #0190 on the Schedule K-1 must contain only valid caracters.		
214	The first Name Line (Field #0060) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces.	N/A	Schema validation (BusinessNameType)
	Name Line Fields #0060, #0070, and #0190 on the Schedule K-1 must not have two (2) or more consecutive embedded spaces.		
216	The second Name Line (Field #0080) on Form 1041, Page 1, must be present.	N/A	Schema validation - Fiduciary name is required in Return Header
218	The second Name Line (Field #0080) on Form 1041, Page 1, must be left justified. If significant, Form 1041, page 1, field #0085 must be left-justified.	N/A	Schema validation (PersonFullNameType or BusinessNameLine1Type)
221	The second Name Line (Field #0080) on Form 1041, Page 1, must contain only valid characters.	N/A	Schema validation (PersonFullNameType or BusinessNameLine1Type)
	If Form 1041, page 1, field 0085 (In care of Name Line) is significant, the characters must consist only of any of the following valid characters: VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), Slash (/), In care of (%), or blanks	N/A	Schema validation (InCareOfNameType)
222	The second Name Line (Field #0080) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces. If significant, Form 1041, page 1, field #0085 (In care of Name Line), must not have two (2) or more consecutive embedded spaces.	N/A	Schema validation (PersonFullNameType or BusinessNameLine1Type)
224	The Street Address (Field #0090) on Form 1041, Page 1, must be significant unless Field #0115 (Foreign Country Code) is significant.	N/A	Schema validation. Choice of USAddress or ForeignAddress is required in Return Header.
	The Street Address (Field #0210, Field #0090) on Schedule K-1 must be significant.	N/A	Fiduciary's Address is pulled from the Return Header. Beneficiary's address is a required entry in the K1 schema.
226	The Street Address (Fields #0090, #0095, and #0097) on Form 1041, Page 1, must be left-justified.	N/A	Schema validation (StreetAddressType)

228	The Street Address (Field #0210) on Schedule K-1 must be left-justified.	N/A	Schema validation (StreetAddressType)
230	The Street Address (Field #0090) on Form 1041, Page 1, must contain only valid characters. The Street Address (Field #0210) on Schedule K-1 must contain only valid characters. VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Hyphen (-), Slash (/) or blanks	N/A	Schema validation (StreetAddressType)
231	If Form 1041, Fields #0095 or #0097 (Foreign Address Lines) are significant, then Form 1041, Field #0110 (State) must be equal to ".b" (period, space), and Form 1041, Field #0115 must be significant.	N/A	MeF handles differently.
232	The Street Address (Field #0090, #0095, and #0097) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces. The Street Address (Field #0210) on Schedule K-1 must not have two (2) or more consecutive embedded spaces.	N/A	Schema validation (StreetAddressType)
234	The City (Field #0100) on Form 1041, Page 1, must be left-justified. The City (Field #0220) Schedule K-1 must be left-justified.	N/A	Schema validation (CityType)
236	The City (Field #0100) on Form 1041, Page 1, must contain only valid characters. The City (Field #0220) on Schedule K-1 must contain only valid characters. VALID CHARACTERS: A-Z (Alpha), or blanks NOTE: FOREIGN ADDRESSES: City Fields 0100 (Form 1041) and 0220 (K-1) may be Numeric when State Fields of the same record (0110 for Form 1041 and 0230 of K-1) are equal to ".b".	N/A	Schema validation (CityType)
238	The City (Field #0100) on Form 1041, Page 1, must not contain two (2) or more consecutive embedded spaces. The City (Field #0220) on Schedule K-1 must not contain two (2) or more consecutive embedded spaces.	N/A	Schema validation (CityType)
240	The City (Field #0100) on Form 1041, Page 1, must be present unless the State (Field #0110), Form 1041, Page 1, is equal to ".b".	N/A	Schema validation. City is required in the Return Header.
	The City (Field #0220, Field #0100) on Schedule K-1 must be present.	N/A	Beneficiary City is a required entry.
246	The State Code (Field #0110) on Form 1041, Page 1, must be a valid, significant entry, i.e. a valid state code. Returns with foreign addresses may use ".". (A period followed by a blank space.) If Form 1041, Field #0110 is equal to ".b", then Fields #0095 and #0097 (Foreign Address Lines) must be significant. The State Code (Field #0110) on Form 1041, Page 1 must be left justified.	N/A	Schema validation (StateType)
247	If Form 1041, Field 0115 (Foreign Country Alpha Code) is significant; it must be a valid country code on the Foreign Country Code Table. (See Tables)	N/A	Schema validation (CountryType)
250	The State Code (Fields #0230, #0110) on Schedule K-1 must be left justified. The State Code (Field #0230, Field #0110) on Schedule K-1 must be valid or equal to ".". It may not be blank.	N/A	Schema validation (StateType)
252	If Form 1041, Field #0115 is significant, then Form 1041, Field #0090 (Street Address-Domestic) must be blank, and Field #0110 (State) must be equal to ".b" (period, space).	N/A	Schema validation. MeF handles foreign addresses differently.
254	The Zip Code (Field #0240) on Schedule K-1 must be equal to blanks if the State Code (Field #0230) on Schedule K-1 is equal to ".b".	N/A	Schema validation. MeF handles foreign addresses differently.
256	The Zip Code (Field #0120) on Form 1041, Page 1, must be numeric. The Zip Code (Field #0240, Field #0120) on Schedule K-1 must be numeric. The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters. VALID FORMAT: nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb	N/A	Schema validation (ZipCodeType)
258	The Zip Code must be valid and must be a valid State/Zip Code combination.	R0000-007-01	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes fir the corresponding State Abbreviation. See Publication 4164.
		R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.
		R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.
270	If significant, money amount field must be numeric.	N/A	Schema validation (USAmountType)
272	All money amount Fields marked with 3 asterisks (***) in the Record Layouts (Field Description) must be numeric and contain only positive money amounts.	N/A	Schema validation (USAmountNNType)
273	If the following Fields on Form 1116 are significant, they must contain the applicable literal as shown below: Field 0106 RIC, Fields 0108 and 1057 HTKO	N/A	Schema validation. Entries are restricted to RIC and HTKO.
274	If a Statement Record is present there must be a corresponding "STM nn" reference.		

276	If a statement reference is used there must be a corresponding statement record.	N/A	MeF handles differently. MeF uses Dependencies for additional information.
278	Statement Records must be in ascending numeric order. (Statement numbers do not have to be in consecutive order).		
282	A field marked with an "@" or a "*" must be equal to "STM nn" (nn=01-99), blanks or literal as stated in the record layouts.		
284	The page number (Field #0002) on the Statement Record must be equal to "PG01" – "PG99". (Exception for Schedule D, Schedule J and Schedule K-1)	N/A	Pages are not specificied in MeF Schemas
286	The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.		
288	The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with one (1) and incremented by one (1) but not exceed fifty (50).	N/A	MeF dependencies are structured differently
290	A significant entry in a statement field must be left-justified.	N/A	MeF handles differently
294	On Form 4136, if any of the fields listed below are significant, the entry must be equal to "Bus". Fields: 3199, 3239, 3299, 3359, 3419, 3479, 3539, 3582.	F4136-096-01 to F4136-101-01	See MeF business rule set for rule verbiages
296	A statement number must be valid: Schedule D………STM 97 Schedule J……….STM 98 Schedule K-1…….STM 99	N/A	MeF dependencies are predefined
298	Duplicate Statement Records are not allowed.	N/A	MeF handles differently
300	Duplicate statement references are not allowed.		
301	If the following Field(s) of Schedule C record (0610 and 0630) contains a significant entry, then the corresponding Field (0620 and 0640) must contain "STM nn".	SC-F1040-007	If Schedule C (Form 1040) Line 33c checkbox 'OtherClosingInventoryMethodInd' is checked, then "Other Method Used To Value Closing Inventory Statement" [OtherMethodUsedToValueClosingInventoryStatement] must be attached.
		SC-F1040-014	If Schedule C (Form 1040), Line 34 'ChangeInValuationsInd' has a choice of "Yes" indicated, then [ChangeInValuationsStatement] must be attached to Line 34.
302	If the following Field(s) of Schedule F record (0190 and 0260) contains a significant entry, then the corresponding Field (0200 and 0250) must contain "STM nn":	SF-F1040-017	If Schedule F (Form 1040) Line 5a 'CCCLoanReportedElectionAmt' has a non-zero value, then [CCCLoanDetailCashMethodStatement] must be attached to Schedule F, Line 5a.
		SF-F1040-018	If Schedule F (Form 1040) Line 6c 'ElectionDeferCropInsProcAmt' is present, then [PostponementCropInsDsstrStmt] must be attached to Schedule F, Line 6c.
303	If the following Field(s) (0250, 0360, 0615, 0655) of Form 4136 record contains a significant entry, then the corresponding Field (@0240, @0350, @0610, @0650) must contain "STM nn":	F4136-052-01	If Form 4136, Line 3 'UndyedDieselUseExceptionInd' checkbox is checked, then "Evidence of Dyed Diesel Fuel Explanation Statement" [EvidenceOfDyedDieselFuelStatement], must be attached to Line 3.
		F4136-053-01	If Form 4136, Line 4 'UndyedDieselUseExceptionInd' checkbox is checked, then "Evidence of Dyed Diesel Fuel Explanation Statement" 'EvidenceOfDyedKeroseneStatement', must be attached.
		F4136-054-01	If Form 4136, Line 6 'SalesUndyedDieselExceptionInd' checkbox is checked, then "Evidence of Dyed Diesel Fuel Sold Explanation Statement" [EvidenceOfDyedDieselFuelSoldStatement] or "To Whom Diesel Fuel Sold Statement" [ToWhomDieselFuelSoldStatement] must be attached to Line 6.
		F4136-055-01	If Form 4136, Line 7 'SlsUndyedKeroseneExceptionInd' checkbox is checked, then "Evidence of Dyed Kerosene Sold Explanation Statement" [EvidenceOfDyedKeroseneSoldStatement] must be attached to Line 7.
304	If the following Field of Form 4255 record (0560) contains a significant entry, then the corresponding Field (@0550) must contain "STM nn)".	F4255-002	If Form 4255, Line 14 'TxForRcptrQlfyThrputicDiscvAmt' has a non-zero value, then "RecaptureTaxStatement" must be present in the return.
305	If the following Field of Form 2210F record (+0176) contains a significant entry, then the corresponding Field (@0177) must contain "STM nn)".	F2210F-004	If Form 2210-F, Line 16 'PenaltyAmt' has a non-zero value, then [WaiverExplanationStatement] must be attached to Line 16.
306	If the following Field(s) of Form 4562 record (0183) contains a significant entry, then the corresponding Field (0184) must contain "STM nn".	F4562-001	If Form 4562, Part II, Line 15 'Section168f1ElectedPropertyAmt' has a non-zero value, then [Section168f1PropertyExplanationStatement] must be attached to Line 15.
307	If the following Field(s) of Form 3468 record (0275) contains a significant entry, then the corresponding Field (0277) must contain "STM nn".	F3468-011	If Form 3468, Part III, Line 11a 'RehabilitationExpendElectInd' checkbox is checked, then [RehabilitationCrExplanation] must be attached to Line 11a.
308	If the following Field(s) of Form 1041 (0190, 0480, 0550, 0695, 1367, 1390, 1455) contains a significant entry, then the corresponding Field (0200, 0470, 0540, 0690, 1366, 1380, 1458) must contain "STM nn":	N/A	MeF has various business rules that assure dependencies are attached when necessary. MeF has pre-defined dependencies and doesn't use "STM.nn" reference.

309	If any of the following Field(s) of Form 6765 record (0175) contains a significant entry, then the corresponding Field (0190) must contain "STM nn".	F6765-006	If Form 6765, Line 17 'RegularCreditAmt' has a non-zero value, then [CapExpensesDedAmountsSchedule] must be attached to Line 17.
311	If the following Field(s) of Form 2210 (0130) contains a significant entry, then the corresponding Field (0135) must contain "STM nn":	F2210-003	If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Form 2210.
312	If the following Fields(s) of Form 1116 record (0135, 0140, 0170, 0310, 0340, 0480, 0510, 1020, 1050, 1080) contains a significant entry, then sthe corresponding Field (0137, 0150, 0180, 0320, 0350, 0490, 0520, 1030, 1055, 1085) must contain "STM nn".	F1116-004	If Form 1116, Line 10 'ForeignTaxCrCarrybackOrOverAmt' has a non-zero value, then [ForeignTaxCrCarrybackComputationStatement] must be attached to Line 10.
		F1116-005	If Form 1116, Line 12 'ForeignTaxReductionAmt' has a non-zero value, then [ForeignTaxReductionStatement] must be attached to Line 12.
		F1116-008	If Form 1116, Line 1b 'AltBasisCompensationSourceInd' checkbox is checked, then [AltBasisCompensationSourceStatement] must be attached to Line 1b.
		F1116-012	If for any country in Form 1116, Line 2 'ForeignIncRelatedExpensesAmt' has a non-zero value, then [ForeignIncmRelatedExpensesStmt] must be attached to Line 2.
		F1116-013	If for any country in Form 1116, Line 3b 'OtherDeductionsNotRelatedAmt' has a non-zero value, then [OtherDeductionsNotRelatedStatement] must be attached to Line 3b.
		F1116-017	If Form 1116, Line 16 'ForeignIncomeNetAdjustmentAmt' has a non-zero value, then [ForeignIncomeNetAdjustmentStatement] must be attached to Line 16.
314	If the following Field(s) of Form 6252 record (0360) contains a significant entry, then the corresponding Field (0370) must contain "STM nn".	F6252-008	If Form 6252 Line 29e 'NotToAvoidTaxInd' checkbox is checked, then [ExplanationOfDisposNotToAvoidTaxStatement] must be attached to Line 29e.
315	If any of the following fields on Form 6478 (0145) contain a valid entry other than zeroes or spaces, the corresponding field (0150) must contain "STM nn".	F6478-015	If Form 6478, Line 5 'AllocatedToBeneficiariesAmt' has a non-zero value, then [SmallEthanolProducerCreditElection] must be present in the return.
316	If the following Field(s) of Form 8824 record (0215) contains a significant entry, then the corresponding Field (0217) must contain "STM nn".	F8824-006	If Form 8824 Line 11c 'ExchDisposNotTaxAvoidanceInd' checkbox is checked, then [PrincipalPurposeOfRelatedPartyExchangeStatement] must be attached to Line 11c.
317	If the following Field(s) of Form 8829 record (0515) contains a significant entry, then the corresponding Field (0517) must contain "STM nn".	N/A	MeF handles different (Schema)
318	The following Fields on the Return, Schedules and Forms must contain no significant data (NO ENTRY FIELDS). (See Publication 1438 for the list of forms/schedules and field numbers)	N/A	MeF handles this differently
322	The following Fields are designated as "X" or blank and must contain either "X" or blank. (See Publication 1438 for the list of fields)	N/A	Schema validation (CheckboxType)
323	If an Authentication Record is present, then Field 60 must equal "P."	N/A	MeF does not use Authentication Record
324	A Summary Record must be present with every return.	N/A	MeF does not use Summary Record
328	If the total number of logical records on the Summary Record (to include the Summary Record), (Field #0130) is not equal to the IRS count of logical records within the return.	R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).
330	If the total number of Schedule C records on the Summary Record (Fields #0364 and 0366) is not equal to the IRS count of logical records within the return.	N/A	MeF does not use Summary Record
331	If the total number of Schedule C-EZ records on the Summary record (Field #0368) is not equal to the IRS count of Schedule C-EZ records within the return.	N/A	MeF does not use Summary Record
332	If the total number of Schedule D records on the Summary record (Fields #0370 and #0375) is not equal to the IRS count of Schedule D records within the return.	N/A	MeF does not use Summary Record
334	If the count of Schedule H (Form 1040), Page 1 on the Summary record (Field #0388) is not equal to the IRS count for Schedule H (Form 1040), Page 1 records within the return.	N/A	MeF does not use Summary Record
335	If the count for Schedule H (Form 1040), page 2 on the Summary Record (Field #0389) is not equal to the IRS count for Schedule H (Form 1040), Page 2 records within the return.	N/A	MeF does not use Summary Record
336	If the total number of Schedule E records on the Summary Record (Fields #0380 and #0385) is not equal to the IRS count of Schedule E records within the return.	N/A	MeF does not use Summary Record
338	If the count for Schedule F, Page 1, on the Summary Record (Fields #0386 and #0387) is not equal to the IRS count of Schedule F, Page 1, ecords within the return.	N/A	MeF does not use Summary Record
339	If the count for Schedule I records on the Summary (Field #0390 and #0391) is not equal to the IRS count for Schedule I records within the return.	N/A	MeF does not use Summary Record

340	If the count for Schedule J records on the Summary Record (Fields #0394 and #0395) is not equal to the IRS count of Schedule J records within the return.	N/A	MeF does not use Summary Record
342	If the total number of Statements on the Summary record (Field #0400) is not equal to the IRS count of Number of Statement Records (excluding Schedules D, J and K-1 Statement Records).	N/A	MeF does not use Summary Record
344	If the total number of Schedule K-1 records on the Summary Record (Field #430) is not equal to the IRS count of Schedule K-1 records within the return.	N/A	MeF does not use Summary Record
346	If the total number of STM 97 records which correspond to Schedule D records on the Summary Record (Field # 0410) is not equal to the IRS count of STM 97 records within the return.	N/A	MeF does not use Summary Record
348	If the total number of STM 98 records which correspond to Schedule J records on the Summary Record (Field #0420) is not equal to the IRS count of STM 98 records within the return.	N/A	MeF does not use Summary Record
350	If the total number of STM 99 records which correspond to Schedule K-1 records on the Summary Record (Field #0440) is not equal to the IRS count of STM 99 records within the return.	N/A	MeF does not use Summary Record
351	If the count for Form 3800, page 1 on the Summary Record (Field #0200) is not equal to the IRS count for Form 3800, Page 1 records within the return.	N/A	MeF does not use Summary Record
352	If the count for Form 3800, page 2 on the Summary Record (Field #0201) is not equal to the IRS count for Form 3800, Page 2 records within the return.	N/A	MeF does not use Summary Record
353	If the count for Form 1116, Page 1 on the Summary Record (Field #0150) is not equal to the IRS count for Form 1116, Page 1 records within the return.	N/A	MeF does not use Summary Record
354	If the count for Form 1116, Page 2 on the Summary Record (Field #0160) is not equal to the IRS count for Form 1116, Page 2 records within the return.	N/A	MeF does not use Summary Record
355	If the count for Form 3800, page 3 on the Summary Record (Field #0202) is not equal to the IRS count for Form 3800, Page 3 records within the return.	N/A	MeF does not use Summary Record
356	If the count for Form 2210, Page 1 on the Summary Record (Field #0170) is not equal to the IRS count for Form 2210, Page 1 records within the return.	N/A	MeF does not use Summary Record
358	If the count for Form 2210, Page 2 on the Summary Record (Field #0180) is not equal to the IRS count for Form 2210, Page 2 records within the return.	N/A	MeF does not use Summary Record
360	If the count for Form 2210, page 3 on the Summary Record (Field #0190) is not equal to the IRS count for Form 2210, Page 3 records within the return.	N/A	MeF does not use Summary Record
361	If the count for Form 2210, page 4 on the Summary Record (Field #0192) is not equal to the IRS count for Form 2210, Page 4 records within the return.	N/A	MeF does not use Summary Record
362	If the count for Form 2210-F, Page 1 on the Summary Record (Field # 0194) is not equal IRS count for Form 2210-F records within the return.	N/A	MeF does not use Summary Record
363	If the count for Form 2439, page 1 on the Summary Record (Field #0196) is not equal to IRS count for Form 2439, Page 1 records within the return.	N/A	MeF does not use Summary Record
365	If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equal to the IRS count of Form 4255, Page 1, records within the return.	N/A	MeF does not use Summary Record
366	If the count for Form 4562, page 1, on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1, records within the return.	N/A	MeF does not use Summary Record
368	If the count for Form 4562, Page 2, on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2, records within the return.	N/A	MeF does not use Summary Record
370	If the count for Form 4684, Page 1, on the Summary Record (Field #0240) is not equal to the count of Form 4684, Page 1, records within the return.	N/A	MeF does not use Summary Record
372	If the count for Form 4684, Page 2, on the Summary Record (Field #0250) is not equal to the IRS count of Form 4684, Page 2, records within the return.	N/A	MeF does not use Summary Record
374	If the count for Form 4797, Page 1, on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1, records within the return.	N/A	MeF does not use Summary Record
376	If the count for Form 4797, Page 2, on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2 records within the return.	N/A	MeF does not use Summary Record
378	If the count for Form 4952, Page 1 on the Summary Record (Field #0280) is not equal to the IRS count for Form 4952, Page 1 records within the return.	N/A	MeF does not use Summary Record
379	If the count for Form 5884, Page 1 on the Summary Record (Field #0286) is not equal to the IRS count for Form 5884, Page 1 records within the return.	N/A	MeF does not use Summary Record
380	If the count for Form 6198, page 1 on the Summary Record (Field #0290) is not equal to the IRS count for Form 6198, page 1 records within the return.	N/A	MeF does not use Summary Record
381	If the count for Form 6252, Page 1, on the Summary Record (Field #0295) is not equal to the IRS count of Form 6252, Page 1, records within the return.	N/A	MeF does not use Summary Record

386	If the count for Form 8582, Page 1, on the Summary Record (Field #0310) is not equal to the IRS count of Form 8582, Page 1, records within the return.	N/A	MeF does not use Summary Record
387	If the count for Form 4970, Page 1, on the Summary Record (Field #0282) is not equal to the IRS count of Form 4970, Page 1, records within the return.	N/A	MeF does not use Summary Record
388	If the count for Form 4972, Page 1, on the Summary Record (Field #0284) is not equal to the IRS count of Form 4972, Page 1 records within the return.	N/A	MeF does not use Summary Record
389	If the count for Form 6478, Page 1 on the Summary Record (Field #0296) is not equal to the IRS count for Form 6478, Page 1 records within the return.	N/A	MeF does not use Summary Record
390	If the count for Form 8582-CR, Page 1 on the Summary Record (Field #0320) is not equal to the IRS count of Form 8582-CR, page 1 records within the return.	N/A	MeF does not use Summary Record
391	If the count for Form 8582-CR, Page 2 on the Summary Record (Field #0330) is not equal to the IRS count of Form 8582-CR, page 2 records within the return.	N/A	MeF does not use Summary Record
392	If the count for Form 8801, Page 1, on the Summary Record (Field #0340) is not equal to the IRS count of Form 8801, page 1 records within the return.	N/A	MeF does not use Summary Record
393	If the count for Form 8801, Page 2, on the Summary Record (Field #0341) is not equal to the IRS count of Form 8801, Page 2 records within the return.	N/A	MeF does not use Summary Record
394	If the count for Form 8801, Page 3, on the Summary Record (Field #0342) is not equal to the IRS count of Form 8801, Page 3 records within the return.	N/A	MeF does not use Summary Record
395	If the count for Form 8824, Page 1, on the Summary Record (Field # 0350) is not equal to the IRS count for Form 8824, Page 1, records within the return.	N/A	MeF does not use Summary Record
396	If the count for Form 8824, Page 2, on the Summary Record (Field #0351) is not equal to the IRS count for Form 8824, Page 2, records within the return.	N/A	MeF does not use Summary Record
397	If the count for Form 8582, Page 2 on the Summary Record (Field #0313) is not equal to the IRS count of Form 8582, Page 2 records within the return.	N/A	MeF does not use Summary Record
398	If the count for Form 8829, Page 1 on the Summary Record (Field #0356) is not equal to the IRS count for Form 8829, Page 1 records within the return.	N/A	MeF does not use Summary Record
399	If the count for Form 8582, Page 3 on the Summary Record (Field #0316) is not equal to the IRS count of Form 8582, Page 3 records within the return.	N/A	MeF does not use Summary Record
400	If the count for the Payment record on the Summary Record (Field #0362) is not equal to the IRS count for the Payment Record Page 1, records within the return.	N/A	MeF does not use Summary Record
402	If the count for form 6765, Page 1 on the Summary Record (Field #0297) is not equal to the IRS count for Form 6765, Page 1 records within the return.	N/A	MeF does not use Summary Record
404	If the count for Form 6765, Page 2 on the Summary Record (Field #0298) is not equal to the IRS count for Form 6765, Page 2 records within the return.	N/A	MeF does not use Summary Record
406	If the count for Form 8586, Page 1 on the Summary Record (Field #0331) is not equal to the IRS count for Form 8586, Page 1 records within the return.	N/A	MeF does not use Summary Record
408	If the count for Form 8609-A, Page 1 on the Summary Record (Field #0335) is not equal to the IRS count for Form 8609-A, Page 1 records within the return.	N/A	MeF does not use Summary Record
410	If the count for Form 8820, Page 1 on the Summary Record (Field #0344) is not equal to the IRS count for Form 8820, Page 1 records within the return.	N/A	MeF does not use Summary Record
411	If the count for Form 8820, Page 2 on the Summary Record (Field #0345) is not equal to the IRS count for Form 8820, Page 2 records within the return.	N/A	MeF does not use Summary Record
413	If the count for Form 3468, Page 1 on the Summary Record (Field 0197) is not equal to the IRS count for Form 3468, Page 1 records within the return.	N/A	MeF does not use Summary Record
414	If the count for Form 3468, Page 2 on the Summary Record (Field 0198) is not equal to the IRS count for Form 3468, Page 2 records within the return.	N/A	MeF does not use Summary Record
415	If the count for Form 3468, Page 3 on the Summary Record (Field 0199) is not equal to the IRS count for Form 3468, Page 3 records within the return.	N/A	MeF does not use Summary Record
420	To validate the entry in Field #0442 of the Summary Report to accept only "NY" or Blank.	N/A	MeF does not use Summary Record
422	If the count for Form 4136, Page 1, on the Summary Record (Field #0204) is not equal to the IRS count of Form 4136, Page 1, records within the return.	N/A	MeF does not use Summary Record
423	If the count for Form 4136, Page 2, on the Summary Record (Field #0205) is not equal to the IRS count of Form 4136, Page 2, records within the return.	N/A	MeF does not use Summary Record
424	If the count for Form 4136, Page 3, on the Summary Record (Field #0206) is not equal to the IRS count of Form 4136, Page 3, records within the return.	N/A	MeF does not use Summary Record

425	If the count for Form 4136, Page 4, on the Summary Record (Field #0207) is not equal to the IRS count of Form 4136, Page 4, records within the return.	N/A	MeF does not use Summary Record
430	If the count for Form 8082, page 1 on the Summary Record (Field #0299) is not equal to the IRS count for Form 8082, page 1 records within the return.	N/A	MeF does not use Summary Record
431	If the count for Form 8082, page 2 on the Summary Record (Field #0300) is not equal to the IRS count for Form 8082, page 2 records within the return.	N/A	MeF does not use Summary Record
432	If the count for Form 8275, page 1 on the Summary Record (Field #0304) is not equal to the IRS count for Form 8275, page 1 records within the return.	N/A	MeF does not use Summary Record
433	If the count for Form 8275, page 2 on the Summary Record (Field #0305) is not equal to the IRS count for Form 8275, page 2 records within the return.	N/A	MeF does not use Summary Record
434	If the count for Form 8275-R, page 1 on the Summary Record (Field #0306) is not equal to the IRS count for Form 8275-R, page 1 records within the return.	N/A	MeF does not use Summary Record
435	If the count for Form 8275-R, page 2 on the Summary Record (Field #0307) is not equal to the IRS count for Form 8275-R, page 2 records within the return.	N/A	MeF does not use Summary Record
436	If the count for Form 8886, page 1 on the Summary Record (Field #0357) is not equal to the IRS count for Form 8886, page 1 records within the return.	N/A	MeF does not use Summary Record
437	If the count for Form 8886, page 2 on the Summary Record (Field #0358) is not equal to the IRS count for Form 8082, page 2 records within the return.	N/A	MeF does not use Summary Record
439	If the count for Form 8864 on the Summary Record (Field #0337) is not equal to the IRS count for Form 8864 records within the return.	N/A	MeF does not use Summary Record
440	If the count for Form 8874 on the Summary Record (Field #0338) is not equal to the IRS count for Form 8874 records within the return.	N/A	MeF does not use Summary Record
441	If the count for Form 8881 on the Summary Record (Field #0339) is not equal to the IRS count for Form 8881 records within the return.	N/A	MeF does not use Summary Record
442	If the count for Form 8882 on the Summary Record (Field #0347) is not equal to the IRS count for Form 8882 records within the return.	N/A	MeF does not use Summary Record
443	If the count for Form 8896 on the Summary Record (Field #0348) is not equal to the IRS count for Form 8896 records within the return.	N/A	MeF does not use Summary Record
446	If the count for Form 8941 on the Summary Record, (Field #0359) is not equal to the IRS count for Form 8941 records within the return.	N/A	MeF does not use Summary Record
450	If the count for Preparer Note records on the Summary Record, (Field #0455) is not equal to the IRS count for Preparer Note records within the return.	N/A	MeF does not use a Summary Record or Preparer Notes.
451	If the count for Election Explanation records on the Summary Record, (Field #0456) is not equal to the IRS count for Election Explanation records within the return.	N/A	MeF does not use a Summary Record or Election Explanation Records.
452	If the count for Regulatory Explanation records on the Summary Record, (Field #0457) is not equal to the IRS count for Regulatory Explanation records within the return.	N/A	MeF does not use a Summary Record or Regulatory Explanation Records.
455	If the count for Form 6781, page 1, on the Summary Record, (Field 0293) is not equal to the IRS count for Form 6781, page1, records within the return.	N/A	MeF does not use Summary Record
456	If the count for Form 5884-B, page 1, on the Summary Record, (Field 0288) is not equal to the IRS count for Form 5884-B, page1, records within the return.	N/A	MeF does not use Summary Record
457	If the count for Form 5884-B, page 2, on the Summary Record, (Field 0289) is not equal to the IRS count for Form 5884-B, page 2 records within the return.	N/A	MeF does not use Summary Record
460	If the count for Form 8801, Page 4, on the Summary Record (Field #0343) is not equal to the IRS count of Form 8081, Page 4 records within the return.	N/A	MeF does not use Summary Record
463	If the count for Form 8938, Page 1, on the Summary Record (Field #0352) is not equal to the IRS count for Form 8938, Page 1 records within the return.	N/A	MeF does not use Summary Record
464	If the count for Form 8938, Page 2, on the Summary Record (Field #0353), is not equal to the IRS count for Form 8938, Page (?) records within the return	N/A	MeF does not use Summary Record
480	If year of Electronic Postmark Date (Field #0520) of the Summary Record is present, then Year of Electronic Postmark Date must equal to the current processing year. (Note: For BATS testing, use of field 0520 is optional. It can be blank. For Production, use a 2014 date.)	F1041-008	The Year of the 'ReturnTs' in the Return Header must be equal to the Processing Year.
490	If one of the three (3) fields on the Summary Record is present (Field #0520, #0530, #0540), then all the following fields must be present: Electronic Postmark Date (Field #0520), Electronic Postmark Time(#0530) and Electronic Postmark Time Zone (Field #540).	N/A	Schema validation (TimestampType)
495	The following records have a maximum limit of 20 pages each (Field 0002): Preparer Note, Election Explanation, and Regulatory Explanation.	N/A	MeF does not use Preparer Note, Election Explanation, or Regulatory Explanation.

500	If Form 3800 (General Business Credit), Field 0700 or Field 1310 are significant on any occurrence of Page 3, Form 3468 (Investment Credit) must be included with the return.	F3800-280-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'PassThroughEntityEIN' does not have a value, then Form 3468 must be present in the return.
		F3800-283-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'PassThroughEntityEIN' does not have a value, then Form 3468 must be present in the return.
		F3800-299	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1a(c) 'CurrentYearInvestmentCreditAmt' has a non-zero value in column (c), then Form 3468 must be present in the return.
		F3800-300	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1a(c) 'CurrentYearInvestmentCreditAmt' has a non-zero value in column (c), then Form 3468 must be present in the return.
511	If Form 3800, Field #0840 (Current Year Orphan Drug Credit) is significant, the entry must equal Form 8820, Field #0070 (Subtract Line 5 from Line 4).	F3800-203-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1h(c) 'CurrentYearOrphanDrugCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1h(b) 'PassThroughEntityEIN' does not have a value, then Form 8820 must be present in the return.
512	If Form 3800, Field #0160 (Tentative Minimum Tax) is significant, the entry must equal Schedule I, field 0530 (Tentative Minimum Tax).	F3800-294	If Form 3800, Part II, Line 14, 'TentativeMinimumTaxAmt' must be equal to Schedule I (Form 1041), Line 54, 'TentativeAlternativeMinTaxAmt'.
513	If Form 3800 is present and Field #0080 (Alternative Minimum Tax) is significant, Schedule I, field 0550 (Alternative Minimum Tax) must also be significant.	F3800-293	If Form 3800, Part II, Line 8 'AlternativeMinimumTaxAmt' has a non-zero value, then Schedule I (Form 1041) Line 56 'AlternativeMinimumTaxAmt' must have a non-zero value.
520	"Each Form 3800, Page 3, must have one (and only one) of the following Fields as significant per occurrence of each Page 3. Fields: 0610 or 0620 or 0630 or 0640 or 0670 or 0680 or 0685."	N/A	Schema validation-Group MaxOccurs
521	If multiple Form 3800 page 3s are present and Part III checkboxes A (GBC from Non Passive Activity - SEQ 0610), B (GBC From Passive Activity - SEQ 0620), E (Eligible SBC – Non Passive Act) or F (SBC – Non Passive Act) equals "X", then a separate page 3 with checkbox I (Consolidated Part III Indicator - SEQ 0685) must be present.	F3800-178-01	If more than one Form 3800, Part III is submitted with Part III checkboxes "A", 'GeneralBusCrFromNnpssvActyInd', or "B" 'GeneralBusCrFromPassiveActyInd' checked, then the consolidated Part III checkbox "I" 'ConsolidatedSectionInd' must be checked.
523	"When mulitple Form 3800, page 3 are significant, they must occur in the following sequence. When a Field is not significant, then the sequence continues with the next Field, i.e. 0685, 0610, 0640, etc. 0685 Box I (only one occurrence is allowed) 0610 Box A (including all Parts III with Box A checked) 0620 Box B (including all Parts III with Box B checked) 0630 Box C (only one occurrence is allowed) 0640 Box D (only one occurrence is allowed) 0670 Box G (only one occurrence is allowed)	N/A	Schema validation

524	"On each Form 3800, Page 3, where Fields 0610 or 0620 or 0650 or 0660 are equal to X and any of the fields in column (1) are significant, then the corresponding field in column (2) must also be significant, unless the entry in column (1) is supported by the Form identified in column (3), which is filed with the return." Column (1)/ Column (2)/ Column (3) Significant Field/ Required Field or/ Required Form 0740/ 0730/ 6765 0760/ 0750/ 8586 0840/ 0830/ 8820 0860/ 0850/ 8874 0880/ 0870/ 8881 0900/ 0890/ 8882 0940/ 0930/ 8896 1220/ 1210/ 5884-B 1240/ 1230/ N/A 1330/ 1320/ 5884 1350/ 1340/ 6478 1370/ 1360/ 8586 1450/ 1440/ 8941	F3800-133-01 F3800-134-01 F3800-141-01 F3800-142-01 F3800-149-01 F3800-150-01 F3800-153-01 F3800-154-01 F3800-157-01 F3800-158-01 F3800-161-01 F3800-162-01 F3800-165-01 F3800-166-01 F3800-172-01 F3800-173-01 F3800-183-01 F3800-184-01 F3800-187-01 F3800-188-01 F3800-191-01 F3800-192-01 F3800-195-01 F3800-196-01 F3800-199-01 F3800-200-01 F3800-204-01 F3800-207-01 F3800-208-01 F3800-211-01 F3800-212-01	See MeF business rule set for rule verbiages
584	If Form 6252 is present and Field #0055 (Property Sold to Related Party – No Box) equals "X", Field #0060 (Market Security – Yes Box) and Field #0065 (Market Security – No Box) must both be blank.	F6252-006	If Form 6252, Line 3 'PropertySoldToRelatedPartyInd' has a choice of "No" indicated, then Line 4, 'PropSoldRltdPartyMrktblSecInd' must have no entry.
588	If Form 6765 is present and Field #0180 (Electing Reduced Credit, Section 280C) is significant, then Fields #(s) 0195, 0200, 0210, 0220, 0224, 0230, 0240, 0250, 0260, 0270, 0280, 0290, 0300, 0310, 0320, 0330, 0360.	F6765-xxx	MeF business rule is being added
590	If the following Field(s) of Form 6781 record (0040, 0460, 0470, 0640, 0650) contains a significant entry, then the corresponding field (0050, 0450, 0630) must contain "STMnnn".	F6781-026	If Form 6781, Line C 'MixedStraddleAccountInd' checkbox is checked, then [MixedStraddleAccountElectionStatement] must be attached to Line C.
		F6781-027	If Form 6781, Line 11a 'ShortTermPortionRcgnzLossAmt' has a non-zero value, then [ShortLongTermLossesSchedule] must be attached to Line 11a.
		F6781-028	If Form 6781, Line 11b 'LongTermPortionRcgnzLossAmt' has a non-zero value, then [ShortLongTermLossesSchedule] must be attached to Line 11b.
		F6781-029	If Form 6781, Line 13a 'ShortTermPortionOfGainAmt' has a non-zero value, then [ShortLongTermGainsSchedule] must be attached to Line 13a.
		F6781-030	If Form 6781, Line 13b 'LongTermPortionOfGainAmt' has a non-zero value, then [ShortLongTermGainsSchedule] must be attached to Line 13b.
593	If Form 8609-A is present, and either 0060 (Have original Form 8609; No) or Field 0080 (Building qualifies as low-income housing project; No) are equal to "X", then Form 8609-A, Fields 0200 through 0370 must be blank.	F8609A-005	If Form 8609-A, Line D 'QlfyLowIncmHsngProjSect42Ind' has a choice of "No" indicated, then the following fields must not have a value: Line 1 'BuildingEligibleBasisAmt', Line 2 'LowIncomePortionRt', Line 3 'QualifiedBasisOfLowIncmBldgAmt', Line 4 'PartYearAdjustmentDuringTYAmt', Line 5 'MaximumApplicableCrPct', Line 6 'CreditForLowIncomeBuildingAmt', Line 7 'QualifiedBasisAdditionAmt', Line 8 'PartYearAdjustment2DuringTYAmt', Line 9 'OneThirdMaximumApplicableCrPct', Line 10 'IntBasedLowIncomeBuildingAmt', Line 11 'Section42f3BModificationAmt', Line 12 'AdjCrForLowIncomeBuildingAmt', Line 13 'CreditForBldgBfrReductionAmt', Line 14 'DsallwCrDueToFederalGrantAmt', Line 15 'CreditAllowedForBldgForTYAmt', Line 16 'TaxpayerShareOfCreditForYrAmt', Line 17 'AdjForDeferredFirstYrCreditAmt', Line 18 'LowIncomeHousingCrAmt'.
595	On Form 8938, only one of the following fields 0835, 0845, 0855, 0865 and 0875 can equal "X".	N/A	Schema validation
602	At least one of the following fields (Field #'s 0130, 0140, 0150, 0151, 0152, 0160 or 0190) on Form 1041 Page 1 must equal "X".	F1041-009	At least one of the following Form 1041, Item A checkboxes must be checked: 'DecedentsEstateInd' or 'SimpleTrustInd' or 'ComplexTrustInd' or 'QualifiedDisabilityTrustInd' or 'ESBTSPortionOnlyInd' or 'GrantorTypeTrustInd' or 'PooledIncomeFundInd'.

604	If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to "X" then Field #0140 (Simple Trust) and Field #0150 (Complex Trust) and Field #0151 (Qualified Disability Trust) and Field #0152 (ESBT) and Field #0160 (Grantor Type Trust) must be equal to spaces.	F1041-010	If Form 1041, Item A checkbox 'DecedentsEstateInd' is checked, then checkbox 'ESBTSPortionOnlyInd' must not be checked.
		F1041-011	If Form 1041, Item A checkbox 'DecedentsEstateInd' is checked, then checkbox 'GrantorTypeTrustInd' must not be checked.
608	If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0150 (Complex Trust) and Field #0151 (Qualified Disability Trust) must be equal to blanks.	N/A	Schema validation (choice in schema, filer can only select one)
609	If Form 1041, Page 1, Field 0151 is equal to "X", then Fields 0130, 0140, 0150, 0152, and 0160 must be equal to blanks.	F1041-012	If Form 1041, Item A checkbox 'QualifiedDisabilityTrustInd' is checked, then checkbox 'ESBTSPortionOnlyInd' must not be checked.
		F1041-013	If Form 1041, Item A checkbox 'QualifiedDisabilityTrustInd' is checked, then checkbox 'GrantorTypeTrustInd' must not be checked.
610	If Form 1041, Page 1, Field 0152 is equal to "X", then Fields 0130 and 0151 must be equal to blanks.	N/A	See MeF business rules F1041-010 and F1041-011 (ERC 604) and F1041-012 and F1041-013 (ERC 609) above.
612	If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0130 (Decedent Estate) and Field #0140 (Simple Trust) and Field #0151 (Qualified Disability Trust) must be equal to blanks.	N/A	Schema validation (choice in schema, filer can only select one)
613	If Form 3468 is present and Fields 0335 or 0360 or 0370 are significant, then Field 0385 must also be significant."	F3468-006-01	If Form 3468, Line 11h 'CertifiedHistStrctrGOZCrAmt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.
		F3468-007	If Form 3468, Line 11i 'CalcCertHistStrctrAffctMWDAAmt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.
		F3468-008-01	If Form 3468, Line 11j 'OtherCertifiedHistStrctrAmt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.
616	If Form 1041 Page 1, Field 0160 (Grantor Type Trust) is equal to "X", then Field #0130 (Decedent Estate) and Field #0151 (QDT) must be equal to blanks.	F1041-011	If Form 1041, Item A checkbox 'DecedentsEstateInd' is checked, then checkbox 'GrantorTypeTrustInd' must not be checked.
		F1041-013	If Form 1041, Item A checkbox 'QualifiedDisabilityTrustInd' is checked, then checkbox 'GrantorTypeTrustInd' must not be checked.
618	If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X", then Field #0800 (Credited to 2012 Estimated Tax) must be zero or blank.	F1041-014	If Form 1041, Item F checkbox 'FutureFilingNotRequiredInd' (Final Return) is checked, then Line 29a 'AppliedToESTaxAmt' must have a zero value if an amount is entered.
620	If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is greater than zero, then Schedule D must be present.	F1041-084	If Form 1041, Line 4 'CapitalGainLossAmt' has a non-zero value, then Schedule D (Form 1041) must be attached to Line 4.
632	If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a negative amount and is not equal to the amount entered on Schedule D, Page 2, Field #1760 (Net Loss From Line 15, col. 3 or $3000).	F1041-015	If Form 1041, Line 4 'CapitalGainLossAmt' has a value less than zero, then it must be equal to Schedule D (Form 1041), Line 16 'CapitalLossLimitationAmt'. During comparison, the negative sign on Form 1041, Line 4 amount will be disregarded.
634	If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a positive amount and is not equal to the amount entered on Schedule D, Page 2, Field #1730 (Total Net Gain or Loss, col. 3).	F1041-016	If Form 1041, Line 4 'CapitalGainLossAmt' has a value greater than zero, then it must be equal to Schedule D (Form 1041), Line 15 (3) 'TotalNetGainOrLossAmt' in the 'TotalCapitalGainOrLossGrp'.
636	If Form 1041, Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 2, Field #1730 (Total Net Gain or Loss) is a significant amount, EXCEPT when Form 1041, Field #0220 (Final Return Box) is significant.	F1041-017	If Form 1041, Item F checkbox 'FutureFilingNotRequiredInd' (Final Return) is not checked, and Schedule D (Form 1041), Line 15 'TotalNetGainOrLossAmt' in the 'TotalCapitalGainOrLossGrp' has a non-zero value, then Form 1041, Line 4 'CapitalGainLossAmt' must have a non-zero value.
638	If Form 1041, Page 1, Field #0370 (Ordinary Gain or Loss) is significant, then Form 4797 must be present, unless Form 1041, Field #0375 is equal to "Form 4684".	F1041-076	If Form 1041, Line 7 'TotalOrdinaryGainLossAmt' has a non-zero value and Line 7 'form4684Cd' does not have the value "FORM 4684", then Line 7 'TotalOrdinaryGainLossAmt' must be equal to Form 4797, Line 17 'TotalOrdinaryGainLossAmt'.
640	If Form 1041, Page 1, Field #0400 (Total Income) is significant, then at least one of the following fields (Field #'s 0310, 0320, 0330, 0340, 0350, 0360, 0370 or 0390) must also be significant.	F1041-019	If Form 1041, Line 9 'TotalIncomeAmt' has a non-zero value, then one of the following lines must have a non-zero value: Line 1 'TaxableInterestAmt' or Line 2a 'OrdinaryDividendsAmt' or Line 3 'NetProfitOrLossAmt' or Line 4 'CapitalGainLossAmt' or Line 5 'NetRentalIncomeOrLossAmt' or Line 6 'NetFarmProfitLossAmt' or Line 7 'TotalOrdinaryGainLossAmt' or Line 8 'TotalOtherIncomeAmt'.
642	If Form 1041, Page 1, Field #0450 (Charitable Deductions) is significant, then Field #1000 (Charitable Deduction) on Form 1041, Page 2 must be significant and equal to Field #0450, EXCEPT when Form 1041, Field #0190 (Pooled Income Fund) is equal to X.	N/A	Schema validation - Schedule A Line 7 is not in XML. Value for Charitable Deductions is only included in element for 1041 1st page Line 13
643	If Form 1041, Field #0190 is equal to X, and Field #0450 is significant, and Form 1041, Field #1000 is zero or blank, then Form 1041, Field #0455 must be equal to STMbnn.	F1041-020	If Form 1041, Item A checkbox 'PooledIncomeFundInd' is checked, and Line 13 'CharitableDeductionAmt' has a non-zero value, then [PooledIncomeFundStatement] must be attached to Item A.
		F1041-021	If Form 1041, Line 10 'InterestAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.
		F1041-022	If Form 1041, Line 11 'TaxesAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.
		F1041-023	If Form 1041, Line 12 'FiduciaryFeesAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.

		F1041-024	If Form 1041, Line 13 'CharitableDeductionsAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.
648	If any one of the following fields (Field #'s 0420, 0430, 0440, 0450, 0460, 0480, 0490, 0495 and 0505) on Form 1041, Page 1 contains a significant entry, then Field #0510 (Total) must be significant.	F1041-025	If Form 1041, Line 14 'TaxPreparationFeesAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.
		F1041-026	If Form 1041, Line 15a 'OtherDeductionsAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.
		F1041-027	If Form 1041, Line 15c 'MiscItemizedDeductionsAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.
		F1041-086	If Form 1041, Line 15b 'NetOperatingLossDeductionAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.
652	If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), EXCEPT when Field #0025 ("SECTION 642(i) Trust") or Field # 0190 (#Pooled Income Fund) is significant.	N/A	Schema validation - Schedule B Line 15 is not in XML. Value for Income Distribution Deduction is only included in element for 1041 1st page Line 18
654	If Form 1041, Page 1, Field #0530 (Income Distribution Deduction) is significant, then Field #0270 (Number of Schedules K-1 Attached) must be significant, EXCEPT when Field #0025 ("SECTION 642(i) Trust") is significant.	F1041-028	If Form 1041, Line 18 'IncomeDistributionDeductionAmt' has a non-zero value and 'section642iCd' with the value "SECTION 642(i) TRUST" is not present in the return, then Item B 'ScheduleK1AttachedCnt' must have a non-zero value.
655	If Form 1041, Field #0270 is greater than zero, then Summary Record Field #0430 must be equal to Field #0270.	N/A	MeF does not use a Summary Record.
658	If Form 1041, Page 1, Field #0130 (Decedent Estate) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 600.	F1041-029	If Form 1041, Item A checkbox 'DecedentsEstateInd' is checked, then Form 1041, Line 20 'ExemptionAmt' must be less than 601.
660	If Form 1041, Page 1, Field #0140 (Simple Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.	F1041-030	If Form 1041, Item A checkbox 'SimpleTrustInd' is checked, then Form 1041, Line 20 'ExemptionAmt' must be less than 301.
662	If Form 1041, Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.	F1041-031	If Form 1041, Item A checkbox 'ComplexTrustInd' is checked, then Form 1041, Line 20 'ExemptionAmt' must be less than 301.
663	If Form 1041, Page 1, Field #0151 (Qualified Disability Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 – 3700.	F1041-032	If Form 1041, Item A checkbox 'QualifiedDisabilityTrustInd' is checked, then Form 1041, Line 20 'ExemptionAmt' must be less than 3901.
664	If Form 1041, Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Taxable Income of Fiduciary) is greater than zero, then Field #0560 (Exemption Amount) must equal 0 - 300.	F1041-033	If Form 1041, Item A checkbox 'GrantorTypeTrustInd' is checked, and Line 22, 'TaxableIncomeAmt' has a value greater than zero, then Line 20 'ExemptionAmt' must be less than 301.
665	If Form 1041, Page 1, Field #0152 (ESBT) is equal to "X", then Field #0560 (Exemption Amount) must be equal to 0 - 300.	F1041-034	If Form 1041, Item A checkbox 'ESBTSPortionOnlyInd' is checked, then Line 20 'ExemptionAmt' must be less than 301.
666	If Form 1041, Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Income of Fiduciary) is equal to zeros, blanks or a negative amount, then Field #0560 (Exemption Amount) must equal zeros or blanks, except when either Field 0140 or Field 0150 are significant.	F1041-035	If Form 1041, Item A checkbox 'GrantorTypeTrustInd' is checked and [Item A checkboxes 'SimpleTrustInd' and 'ComplexTrustInd' are not checked], then Line 20 'ExemptionAmt' must be equal to zero if an amount is entered.
668	If Form 1041, Page 1, Field #0300 (Nonexempt Charitable and Split Interest Trusts Sec 4947(a)(2)) equals "X", then Field #0010 (Fiscal Year Beginning) and Field #0020 (Fiscal Year Ending) must be blank.	F1041-004	If Form 1041, Item E checkbox 'NonExemptSec4947a2Ind' is checked, and return is for a Full Year (more than 364 days from 'TaxPeriodBeginDt' to 'TaxPeriodEndDt' in the Return Header), then Month and Day of 'TaxPeriodBeginDt' must be January 1.
		F1041-005	If Form 1041, Item E checkbox 'NonExemptSec4947a2Ind' is checked, and return is for a Full Year (more than 364 days from 'TaxPeriodBeginDt' to 'TaxPeriodEndDt' in the Return Header), then the Month and Day of 'TaxPeriodEndDt' in the Return Header must be December 31.
670	If any one of the following fields (Field #'s 0530, 0550 or 0560) on Form 1041 Page 1 contains a significant entry then Field #0570 (Total Deductions) must be significant.	F1041-070	If Form 1041, Line 18 'IncomeDistributionDeductionAmt' has a non-zero value, then Line 21 'TotalDeductionAmt' must have a non-zero value.
		F1041-071	If Form 1041, Line 19 'EstateTaxDeductionAmt' has a non-zero value, then Line 21 'TotalDeductionAmt' must have a non-zero value.
		F1041-072	If Form 1041, Line 20 'ExemptionAmt' has a non-zero value, then Line 21 'TotalDeductionAmt' must have a non-zero value.
672	If Form 1041, Page 1, Field #0590 (Total Tax Schedule G) is not equal to Field #1370 (Total Tax) on Form 1041, Page 2.	N/A	Line 23 will be a comment line in the Schema. TotalTaxAmt is represented once for Schedule G Line 7
674	If Form 1041, Page 1, Field #0620 (Current Year Estimated Tax Payments and Prior Year ES Credit) is significant, then Field #0640 (Line 24A Minus Line 24B) must be equal to Field #0620.	N/A	Schema validation. On the paper Form, Line 24c = line 24a - line 24b. In the schema, Line 24b and Line 24c are both NO ENTRY fields. Only Line 24a has the option for data entry.
676	If either Form 2210 or Form 2210F is present, then Field #0700 (Federal Income Tax Withheld) on Form 1041, Page 1 and either Field #0070 (Withholding Taxes) Form 2210 or Field #0100 (Withholding Taxes) Form 2210F must be equal.	F2210-005	If Form 2210 is present in the return, then Line 6 'WithholdingTaxesAmt' must be equal to Form 1041, Line 24e 'FederalIncomeTaxWithheldAmt'.
		F2210F-005	If Form 2210-F is present in return, then Line 8 'WithholdingTaxesAmt' must be equal to Form 1041, Line 24e 'FederalIncomeTaxWitthheldAmt'.
677	If Form 1041, Page 1, Field #0740 (Total) is significant, then either Form 1041 Page 1, Field #0710 (Form 2439 Amount) or Field #0720 (Form 4136 Amount) must be significant.	F1041-036	If Form 1041, Line 24h, 'TotalOtherPaymentsAmt' has a non-zero value, then Line 24f 'TaxPaidByRICOrREITAmt' or Line 24g 'TotalFuelTaxCreditAmt' must have a non-zero value.
		F1041-037	If Form 1041, Line 24a 'EstimatedTaxPaymentsAmt' has a non-zero value, then Line 25 'TotalPaymentsAmt' must have a non-zero value.

680	If any one of the following fields (Field #0640, #0680 or #0700) on Form 1041, Page 1 contains a significant entry, then Total Payments (Field #0750) must be significant.	F1041-038	If Form 1041, Line 24d 'ExtsnRequestIncomeTaxPaidAmt' has a non-zero value, then Line 25 'TotalPaymentsAmt' must have a non-zero value.
		F1041-039	If Form 1041, Line 24e 'FederalIncomeTaxWithheldAmt' has a non-zero value, then Line 25 'TotalPaymentsAmt' must have a non-zero value.
		F1041-040	If form 1041, Line 24h 'TotalOtherPaymentsAmt' has a non-zero value, then Line 25 'TotalPaymentsAmt' must have a non-zero value.
682	If Form 1041, Page 1, Field #0710 (Form 2439 Amount) is significant, then Form 2439 must be present and the sum of all Field #0230 (Tax Paid by RIC/REIT) from all Forms 2439 must equal Field #0710, Form 1041.	F1041-041	If Form 1041, Line 24f 'TaxPaidByRICOrREITAmt' has a non-zero value, then it must be equal to the sum of all Forms 2439, Line 2 'TaxPaidByRICOrREITAmt'.
683	If Form 1041, Page 1, Field #0720 (Form 4136 Amount) is significant, then Form 4136 must be present and Field #4360 (Total Income Tax Credit Amount) Form 4136 must equal Field #0720 Form 1041.	F1041-042	If Form 1041, Line 24g 'TotalFuelTaxCreditAmt' has a non-zero value, then it must be equal to Form 4136, Line 17 'TotalFuelTaxCreditAmt'.
684	If Form 1041, Page 1, Field #0780 (Tax Due) and Field #0790 (Overpayment) are greater than zeros.	F1041-043	If Form 1041, Line 27 'TaxDueAmt' has a non-zero value, then Form 1041, Line 28 'OverpaymentAmt' must have a zero value if an amount is entered.
686	If Form 1041, Page 1, Field #0780 (Tax Due) is significant and Field #0590 (Total Tax Schedule G) is either zeros or spaces.	F1041-044	If Form 1041, Line 27 'TaxDueAmt' has a non-zero value, then Schedule G, Line 7 'TotalTaxAmt' must have a non-zero value.
690	If Form 1041, Page 1, Field #0810 (Amount Refunded) is $10,000,000 or greater.	F1041-045	Form 1041, Line 29b 'RefundAmt' must have a value less than 10,000,000 (10 million).
692	If Form 1041, Page 1, Field #0040 (EIN) matches Field #0850 (Preparer's TIN) or Field #0870 (Preparer's Firm EIN).	F1041-046	The 'EIN' in the Return Header must not be equal to the 'PreparerFirmEIN'.
694	If Form 1041, Page 1, Field #0007 (Form 8453-F Indicator) is equal to 02, then Summary Record Field 0462 (Authentication Record) must be equal to 1.	N/A	MeF does not use a separate Summary Record/Authentication Record
695	If Form 1041, Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00, 01 or 02.	N/A	Schema validation
696	If on Form 1041, Page 2, Field #1000 (Charitable Deductions) contains a significant entry, then Form 1041, Page 2, fields (Fields #0975 or #0980), must also contain a significant entry.	N/A	Schema only has one element for Schedule A Line 7 field. The data for Form 1041 Line 13 will be replicated from Schedule A Line 7.
702	If Form 1041, Page 2, Field #1040 (Amount from Schedule A) is numeric and greater than zero, then Field #0970 (Capital Gains for Tax Year Allocated and Paid or Permanently Set Aside) must equal Field #1040.	N/A	MeF will not have a similar rule
704	If Schedule J, Page 1 (Form 1041) is present, then Field #0030 (Distributable Net Income Schedule B) must equal Field #1090 (Distributable Net Income) on Form 1041, Page 2, if Field #1090 is significant.	SJ-F1041-002	If Schedule J (Form 1041), Line 2 'DistributableNetIncomeAmt' has a non-zero value, then it must be equal to Form 1041, Schedule B, Line 7 'DistributableNetIncomeAmt'.
706	If Form 1041, Page 2, Field #1090 (Distributable Net Income) is significant, at least one of the following fields (Field #1010 through #1070) must also be significant.	F1041-048	If Form 1041, Line 18 'IncomeDistributionDeductionAmt' has a non-zero value and Item A checkbox 'PooledIncomeFundInd' is not checked, then at least one of the following must have a non-zero value: Schedule B, [Line 1 'SchBAdjustedTotalIncomeAmt' or Line 2 'AdjustedTaxExemptInterestAmt' or Line 3 'TotalNetGainOrLossAmt' or Line 4 'CapGainAllocatedCorpusAmt' or Line 5 'TotalCapitalDistributionsAmt'] or Form 1041, Line 4 'CapitalGainLossAmt'.
708	If Schedule J, Page 1 (Form 1041) is present, then Field #0040 (Income Required Schedule B) must be equal to Form 1041, Page 2, Field #1120, (Income Required to be Distributed Currently), if Field #1120 is significant.	SJ-F1041-003	If Schedule J (Form 1041), Line 3 'FirstTierDistributionAmt' has a non-zero value, then it must be equal to Form 1041, Schedule B, Line 9 'FirstTierDistributionAmt'.
710	If Schedule J, Page 1 (Form 1041) is present, then Field #0020 (Amounts Required Schedule B) must equal Form 1041, Page 2, Field #1130 (Other Amounts Paid/Credited).	SJ-F1041-001	If Schedule J (Form 1041), Line 1 'SecondTierDistributionAmt' has a non-zero value, then it must be equal to Form 1041, Schedule B, Line 10 'SecondTierDistributionAmt'.
712	If Form 1041, Page 2, Field #1120 (Income to be Distributed Currently) or Field #1130 (Other Amounts Paid/Credited) is significant, then Field #1140 (Total Distributions) must also be significant	F1041-049	If Form 1041, Schedule B, Line 9 'FirstTierDistributionAmt' has a non-zero value, then Line 11 'TotalDistributionAmt' must have a non-zero value.
		F1041-050	If Form 1041, Schedule B, Line 10 'SecondTierDistributionAmt' has a non-zero value, then Line 11 'TotalDistributionAmt' must have a non-zero value.
714	If Form 1041, Page 2, Field #1240 (Foreign Tax Credit) is significant, then Form 1116, Field #1250 must be significant. If multiple Forms 1116 are filed with the return, only one Form 1116 may have data entered in Field #1250.	F1116-014-01	If there is more than one Form 1116 with Item c checkbox 'ForeignIncSection901jInd' or Item e 'ForeignIncLumpSumDistribInd' not checked, then only one of those Form 1116s can have a non-zero value on Line 30 'ForeignTaxCreditAmt'.
		F1116-016	If any Form 1116, Line 30 'ForeignTaxCreditAmt' has a non-zero value, then Form 1041, Schedule G, Line 2a 'ForeignTaxCreditAmt' must have a non-zero value.
		F1041-068	If Form 1041, Schedule G, Line 2a 'ForeignTaxCreditAmt' has a non-zero value, then Form 1116 must be attached to Line 2a.
716	If Schedule I, Page 2, Field 0520 (Alternative Minimum Foreign Tax Credit) is significant, then Form 1116, Field #0007 (Alt Min Tax Literal) and Field #1250 (foreign Tax Credit) must also be significant.	SI-F1041-001	If Schedule I (Form 1041), Line 53 'AMTForeignTaxCreditAmt' has a non-zero value, then there must be at least one Form 1116 in the return with its 'AlternativeMinimumTaxCd' having the value "AMT" and on the same Form 1116, Line 30 'ForeignTaxCreditAmt' must have a non-zero value.
719	If Form 1041, Page 2, Field #1290 (General Business Credit) is significant, it must equal Field #0490, (Current Year Credit), Form 3800.	F1041-073	Form 1041, Schedule G, Line 2b 'CYGenBusinessCreditAllowedAmt' must be equal to Form 3800, Line 38 'CurrentYearCreditAllowedAmt'.

720	If Form 1041, Page 2, Field #1300 (Credit for Prior Year) is significant, then Form 8801 must be present, and Form 8801, Field 0260 must equal Form 1041, Field 1300.	F1041-074	Form 1041, Schedule G, Line 2c 'CYNonrefundableAMTCrAmt' must be equal to Form 8801, Line 25 'MinAMTCrAmt'.
721	If Form 1041, Page 2, Field #1365 (Household Employment Taxes) is significant, then Schedule H must be present.	F1041-051	If Form 1041, Schedule G Line 6 'HouseholdEmploymentTaxAmt' has a non-zero value, then Schedule H (Form 1040) must be attached to Line 6.
722	If any one of the following fields (Field #1240, #1290 or #1300) on Form 1041 Page 2 contains a significant entry, then Field #1310 must be significant.	F1041-052	If Form 1041, Schedule G, Line 2a 'ForeignTaxCreditAmt' has a non-zero value, then Line 2e 'TotalCreditsAmt' must have a non-zero value.
		F1041-053	If Form 1041, Schedule G, Line 2b 'CYGenBusinessCreditAllowedAmt' has a non-zero value, then Line 2e 'TotalCreditsAmt' must have a non-zero value.
		F1041-054	If Form 1041, Schedule G, Line 2c 'CYNonrefundableAMTCrAmt' has a non-zero value, then Line 2e 'TotalCreditsAmt' must have a non-zero value.
724	If Form 2210, Field 0150 (Box C) is equal to X, then Form 2210, pages 3 and 4 must be present.	N/A	MeF doesn't use page numbers
725	If Form 2210, Page 1, is present, then one of the following Fields must be equal to X: 0130, 0140, 0150, 0160, or 0170.	F2210-002-02	On Form 2210, Part II, one of more of the following checkboxes must be checked: (Line A 'WaiverOfEntirePenaltyInd' or Line B 'WaiverOfPartOfPenaltyInd' or Line C 'AnnualizedIncomeMethodInd' or Line D 'ActuallyWithheldInd' or Line E 'JointReturnInd').
726	If either Form 2210 or Form 2210F is present, then Field #1320 (Line 1d Minus Line 3) on Form 1041, Page 2 and either Field #0020 (Tax After Credits) Form 2210, Page 1 or Field #0020 (Current Year Tax After Credits) Form 2210F must be equal if Field #1320 is significant.	F1041-056	If Form 2210-F is present in the return, then Form 1041, Schedule G, Line 3 'TaxesLessCreditsAmt' must be equal to Form 2210-F, Line 1 'CurrentYearTaxAfterCreditsAmt'.
		F1041-057	If Form 2210 is present in the return, then Form 1041, Schedule G, Line 3 'TaxesLessCreditsAmt' must be equal to Form 2210, Line 1 'CurrentYearTaxAfterCreditsAmt'.
728	Form 1041, Page 2, Field #1225 (Alternative Minimum Tax, Schedule I) must equal Schedule I, page 2 field 0550 (Schedule I, Alternative Minimum Tax).	F1041-058	Form 1041, Schedule G, Line 1c 'AlternativeMinimumTaxAmt' must be equal to Schedule I (Form 1041), Line 56 'AlternativeMinimumTaxAmt'.
729	If Form 1041, Page 2, Field #1367 contains the literal "SECTION453A(C) INTEREST", then Form 1041, Page 2, Field #1366 (Computation Schedule) must equal "STMbNN".	F1041-059	If Form 1041, Schedule G, Line 7 'F1041TotalTaxLiteralCd' has the value "SECT 453(I) INTEREST", then [InterestOnDeferredTaxStatement] must be attached to Line 7.
		F1041-060	If Form 1041, Schedule G, Line 7 'F1041TotalTaxLiteralCd' has the value "SECT 453A(c) INTEREST", then [InterestOnDeferredTaxStatement] must be attached to Line 7.
730	If any one of the following fields, Field #1320 (Line 1d Minus Line 3), or Field #1350 (Recapture Taxes) or Field #1365 (Household Employment Taxes) on Form 1041, Page 2, contains a significant entry, then Field #1370 (Total Tax) must be significant.	F1041-061	If Form 1041, Schedule G, Line 3 'TaxesLessCreditsAmt' has a non-zero value, then Line 7 'TotalTaxAmt' must have a non-zero value.
		F1041-062	If Form 1041, Schedule G, Line 5 'RecaptureTaxAmt' has a non-zero value, then Line 7 'TotalTaxAmt' must have a non-zero value.
		F1041-063	If Form 1041, Schedule G, Line 6 'HouseholdEmploymentTaxAmt' has a non-zero value, then Line 7 'TotalTaxAmt' must have a non-zero value.
732	If Form 1041, Page 2, Field #1367 contains the literal "SEC641(c)", then Field #1366 (Computation Schedule) must equal "STMbnn" and Field #1368 (Tax or Interest Due) must be significant.	F1041-064	If Form 1041, Schedule G, Line 7 'F1041TotalTaxLiteralCd' has the value "SECT 641(c)", then [ElectingSmallBusinessTrustTaxComputationStatement] must be attached to Line 7.
		F1041-065	If Form 1041, Schedule G, Line 7 'F1041TotalTaxLiteralCd' has a value, then Line 7 'TotalTaxAmt' must have a non-zero value.
734	Schedule D, Page 2, Field #1760 (Smaller of Loss from Line 15, col. 3 or $3000) cannot be greater than $3,000.	N/A	Schema validation.
738	If Form 4684, Page 2, Field #1310 (Loss on Line 40 is Equal to or Less than Gain on Line 39) is greater than zero, then Form 4797, Page 1, Field #0600 must be equal to Field #1310.	F4684-007	If Form 4684, Line 39 'LongTermPropIncomePlusGainAmt' is greater than zero, then Form 4797, Line 3g 'GainForm4684Amt', must be equal to Form 4684, Line 39 'LongTermPropIncomePlusGainAmt'.
		F4797-008-01	f Form 4684 is present in the return, then Form 4797 'GainForm4684Amt' must be equal to the sum of all Forms 4684 'LongTermPropIncomePlusGainAmt'.
740	Form 1041, Page 1, Field # 0370 (Ordinary Gain or Loss) must be equal to Form 4797, Page 1, Field #1340 (Combine Lines 10-16), unless Form 1041, Field #0375 is equal to "Form 4684".	F1041-076	If Form 1041, Line 7 'TotalOrdinaryGainLossAmt' has a non-zero value and Line 7 'form4684Cd' does not have the value "FORM 4684", then Line 7 'TotalOrdinaryGainLoss' must be equal to Form 4797, Line 17 'TotalOrdinaryGainLoss'.
744	Form 1041, Page 1, Field #0270 (Number of Schedule K-1's Attached) must be numeric or blank.	N/A	Schema validation
745	IF Form 1041, Page 1, Field #0825 (Paid Preparer Authorization Yes Box) equals "X", then Form 1041, Page 1, Field #0830 (Preparer's Name) must be significant.	F1041-082	If checkbox 'DiscussWithPaidPreparerInd' in the Return Header is checked, then the 'PhoneNumber' or 'ForeignPhoneNumber' must have a value. Note: In the schema, Phone Number is in the group with Preparer Name. Schema validation will enforce Preparer Name when Phone Number is present (which is required if Authorization Box is checked)
746	Form 1041, Page 1, Field #0825 (Paid Preparer Authorization Yes Box) and Form 1041, Page 1, Field #0826 (Paid Preparer Authorization No Box) cannot both equal "X".	N/A	Schema validation (BooleanType)
748	Form 1041, Page 2, Field #0925 (Tax Period) must equal Form 1041, Page 1, Field #0005 (Tax Period).	N/A	MeF does not have separate Schema for each page
750	Form 1041, Page 1, Field #0600 (Estimate Tax Credited to Trust Literal) must be equal to "SECT 643(G)" if significant.	N/A	Schema validation (Enumeration is limited by the schema)

754	If Form 1041, Page 2, Field #1210 (Tax on Lump-Sum Distributions) is other than blank or zero, Form 4972 must be present.	F1041-066	If Form 1041, Schedule G, Line 1b 'LumpSumDistributionTaxAmt' has a non-zero value, then Form 4972 must be attached to Line 1b.
755	Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal "X". Both must not equal "X".	SF-F1040-016	Schedule F (Form 1040) 'MethodOfAccountingCashInd' checkbox or 'MethodOfAccountingAccrualInd' checkbox must be checked.
756	If Form 1041, Page 1, Field #0360 (Net Farm Profit/Loss) is significant, then Schedule F (Form 1040) must be present.	F1041-067	If Form 1041, Line 6 'NetFarmProfitOrLossAmt' has a non-zero value, then Schedule F (Form 1040) must be attached to Line 6.
758	If Schedule F (Form 1040) is present and Field #0300 is significant, then one of the following Fields #0130, 0140, 0160, 0180, 0190, 0220, 0240, 0270, 0280, 0295, or 0950 must contain a valid entry.	SF-F1040-011-02	Schedule F (Form 1040) must have a non-zero value in one of the following: Line 9 'GrossIncomeAmt', Line 33 'TotalExpensesAmt', Line 34 'NetFarmProfitLossAmt'
759	If Schedule F (Form 1040) is present and Field #0950 is significant, then Field #0300 must be equal to Field #0950.	SF-F1040-019	If Schedule F (Form 1040), Part I, Line 9 'GrossIncomeAmt' has a non-zero value, then it must be equal to Part III, Line 50 'GrossIncomeAmt'.
760	If Schedule F (Form 1040), Field #0040 (Accounting Method Cash) equals "X", then Field #0300 or Field #0710 must also be significant.	SF-F1040-021	If Schedule F (Form 1040), Line C 'MethodOfAccountingCashInd' checkbox is checked, then either Part II, Line 33 'TotalExpensesAmt' or Part III, Line 50 'GrossIncomeAmt' must have a non-zero value.
762	If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then Field #0710 or Field #0950 must also be significant.	SF-F1040-020	If Schedule F (Form 1040), Line C 'MethodOfAccountingAccrualCashInd' checkbox is checked, then either Part I, Line 9 'GrossIncomeAmt' or Part II, Line 33 'TotalExpensesAmt' must have a non-zero value.
765	If Schedule F (Form 1040), Field #0720 (PAL Indicator) is significant, the entry must be equal to "PAL".	N/A	Schema validation
766	If Schedule D, Page 1, Field #0750 (Short Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 or Form 6781 must be present.	SD-F1041-001	If Schedule D (Form 1041), Line 4 'STGainOrLossFromFormsAmt' has a non-zero value, then one of the following forms must be present in the return: Form 4684 or Form 6252 or Form 6781 or Form 8824.
768	If Schedule D, Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant, then at least one of the following forms must be present: Form 4684, or Form 6252, or Form 8824, or Form 2439 or Form 6781.	SD-F1041-002	If Schedule D (Form 1041), Line 11 'LTGainOrLossFromFormsAmt' has a non-zero value, then one of the following forms must be present in the return: Form 2439 or Form 4684 or Form 6252 or Form 6781 or Form 8824.
771	If Schedule D, Field 1770 (line 17) is less than zero, then Schedule D, Field 1970 (line 34) must be blank or zero.	SD-F1041-003	If Schedule D (Form 1041), Line 21 'TaxableIncomeAmt' is less than zero, then Line 45 'TaxAmt' must be zero if an amount if entered.
772	If Schedule D, Page 2, Field #1810 (Amount From Form 4952, Line 4g) is significant, then Form 4952 must be present and Field #0090 (Line 4g Investment Income,) Form 4952 must be significant.	SD-F1041-004	If Schedule D (Form 1041), Line 25 'InvestmentIncomeElectionAmt' has a non-zero value, then Form 4952, Line 4g 'InvestmentIncomeElectionAmt' must have a non-zero value.
773	Schedule D, Field 1970 (line 34) cannot be less than zero.	N/A	Schema validation
774	If Schedule D, Field #1970 is greater than zero, then Form 1041, Field #1205 must be greater than zero.	SD-F1041-005	If Schedule D (Form 1041), Line 45 'TaxAmt' has a non-zero value, then Form 1041, Schedule G, Line 1a 'TaxAmt' must have a non-zero value.
776	If Form 1041, Page 1, Field #0330 (Business Income or Loss Schedule C) is significant, then Schedule C or Schedule C-EZ must be present, and either Schedule C, Field #0540 (Net Profit/Loss) or Schedule C-EZ, Field #0120 (Net Profit) must be significant.	F1041-018	Form 1041, Line 3 'NetProfitOrLossAmt' has a non-zero value, then either Schedule C (Form 1040) or Schedule C-EZ (Form 1040) must be attached to Line 3.
778	If Schedule C, Page 1 (Form 1040), Field #0190 (Cost of Goods Sold) is significant, then Schedule C, Page 2, Field #0730 (Cost of Goods Sold) must also be significant.	N/A	Schema validation. MeF schema is extracting the amount for Line 4 from Line 42. No business rule needed.
780	Form 1041, Page 1, Field #0535 (SECTION 542i Number of Gravesites) must be numeric or blank.	N/A	Schema validation
782	If Schedule C, Page 1 (Form 1040), Field #0490 (Other Expenses) is significant, then Schedule C, Page 2, Field 1010 (Total Other Expenses) must also be significant.	N/A	Schema validation. MeF schema is extracting the amount for Line 27a from Line 48. No business rule needed.
783	If Schedule C (Form 1040), Field #0530 (PAL Indicator) is significant, the entry must be equal to "PAL".	N/A	Schema validation
784	If either Schedule C (Form 1040), Field #0560 (Some Investment Not at Risk) or Schedule F (Form 1040), Field #0750 (Some Investment is Not at Risk) is equal to "X", then Form 6198 must be	SC-F1040-010	If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentIsNotAtRiskInd' is checked, then Form 6198 must be present in the return.
785	On Form 4562, if Field 0120 (on page 1) is significant, then Field 1340 (on page 2) must also be significant."	N/A	Schema validation. MeF schema is extracting the amount for Line 7 from Line 29. No business rule needed.
786	If Form 4797, Field #0610 (Sec 1231 Gain) or Field #1300 (Ordinary Gain From Installment Sales) is significant, then Form 6252 must be present.	F4797-009	If Form 4797, Line 4(g) 'GainInstallmentSalesFrm6252Amt' has a non-zero value, then Form 6252 must be present in the return.
		F4797-010	If Form 4797, Line 15 'OrdnryGainInstalSaleFrm6252Amt' has a non-zero value, then Form 6252 must be present in the return.
788	If Form 4684 is present and Field #1140 (Casualty or Theft Gains From Form 4797) is significant, then Form 4797, Field #2380 (Subtract Line 31 From Line 30) must also be significant.	F4684-005	If any Form 4684, Line 33 'CasualtyOrTheftGainFrom4797Amt' has a non-zero value, then Form 4797, Line 32 'NetGainAmt' must have a non-zero value.
790	If Form 4684, Field 1320 significant and not equal to blanks, the entry must be equal to "PAL".	N/A	Schema validation
792	If Form 6252 is present and either Field #0280 (Line 24 Minus Line 25) or Field #0450 (Line 35 Minus Line 36) is significant, then either Schedule D or Form 4797 must be present.		Two MeF rules are being added.
794	If Form 6252 is present and either Field #0270 (Ordinary Income Under Recapture Rules) or Field #0440 (Ordinary Income Line 35) is	F6252-007	If any Form 6252, Line 25 'OrdinaryIncomePartAmt' has a non-zero value, then Form 4797 Line 15 'OrdnryGainInstalSaleFrm6252Amt' must have a non-zero value.

794	Under Recapture Rules) or Field #0440 (Ordinary Income Line 35) is significant, then Form 4797, Field #1300 must be significant.	F6252-009	If any Form 6252, Line 36 'OrdinaryIncmUndRecaptureRlsAmt' has a non-zero value, then Form 4797, Line 15 'OrdnryGainInstalSaleFrm6252Amt' must have a non-zero value.
795	If Form 1041, Page 2, Field #1350 (Recapture Taxes) is significant, then Form 4255 must be present and Field #1330 (Recapture Taxes Form 4255) on Form 1041 Page 2 must equal "X".	F1041-069	If Form 1041, Schedule G, Line 5 'RecaptureTaxAmt' has a non-zero value, then Form 4255 or Form 8611 must be attached to Line 5.
796	If Schedule C (Form 1040), Field #0520 (Home Business Expense) is significant, then Form 8829, Field #0450 (Schedule C Allowable Expenses) must also be significant.	F8829-001	The sum of all Form 8829, Line 35 'AllowableHomeBusExpnssSchCAmt' must be equal to the sum of all Schedule C (Form 1040), Line 30 'HomeBusinessExpenseAmt'.
797	Form 8829, Field #0065 (Total Hours Available) cannot exceed the maximum number of available hours (24 hours x the number of days in the year).	N/A	Schema validation. maxInclusive value = "8760"
798	On Form 8824, if Field #0030 through #0330 are blank, then Fields #0020, #0340, and #0360 must be significant and not zero, and Field #0025 must equal STMbnn.	F8824-008	If Form 8824, Line 2 'LikeKindPropertyReceivedDsc', Line 3 'PropertyGivenUpAcquiredDt', Line 4 'PropertyTransferredDt', Line 5 'WrittenNoticeOfPropertyRcvdDt', Line 6 'PropertyActuallyReceivedDt', Line 7 'ExchangeMadeWithRelatedPrtyInd', Part II, Line 8 'BusinessName', 'PersonNm', 'RelationshipDescriptionTxt', 'EIN', 'SSN', 'MissingEINReasonCd', 'USAddress', 'ForeignAddress', Line 9 'RelatedPartySoldPropRcvdInd', Line 10 'YouSoldPropertyReceivedInd', Line 11a 'DisposWasAftrDthRltdPartysInd' , Line 11b 'DispositionWasInvInvlntryCnvrtInd', Line 11c 'ExchDisposNotTaxAvoidanceInd', "Principal Purpose Of Related Party Exchange Statement" [PrincipalPurposeOfRelatedPartyExchangeStatement], Line 12 'FMVOfOtherPropertyGivenUpAmt', Line 13 'AdjustedBasisOfOthPropGvnUpAmt', Line 14 'GainLossOnOtherPropGvnUpAmt', Line 15 'CashFMVNetLiabRedByExpnssAmt', Line 16 'FMVOfLikeKindPropertyRcvdAmt', Line 17 'RealizedAmt', Line 18 'AdjBssOfLikeKindPropGvnUpAmt', Line 20 'SmallerGainOrLossAmt', Line 21 'OrdinaryIncmUndRecaptureRlsAmt' and Line22 'SmllrGainLossLessOrdnryIncmAmt' do not have a value, then Line 1
799	If Form 8824 is present and Field #(s)0230 through #0290 are blank, and Field #0300 (Realized Gain or Loss) is significant, then Field #0305 (Multi Asset Gain Statement) must equal "STMbnn".	F8824-007	If Form 8824, [Line 12 'FMVOfOtherPropertyGivenUpAmt', Line 13 'AdjustedBasisOfOtherPropGvnUpAmt', Line 14 'GainLossOnOtherPropGvnUpAmt', Line 15 'CashFMVNetLiabRedByExpnssAmt', Line 16 'FMVOfLikeKindPropertyRcvdAmt', Line 17 'RealizedAmt' and Line 18 'AdjBssOfLikeKindPropGvnUpAmt' do not have a value], and Line 19 'RealizedGainOrLossAmt' has a non-zero value, then "RealizedAndRecognizedGainInMultiAssetExchangesStmt" must be attached to Form 8824.
801	If Schedule H (Form 1040), Page 2, Field #0530 (Total Combined Taxes Plus FUTA Taxes) is significant, and Field #0540 (Required to File Form 1040 – Yes) equals "X", then Form 1041, Page 2, Field 1365 (Household Employment Taxes) must be significant.	SH-F1040-021	If Schedule H (Form 1040) Line 26 'CombinedFUTATaxPlusNetTaxesAmt' has a non-zero value, then Form 1041 Schedule G Line 6 'HouseholdEmploymentTaxAmt' must have a non-zero value.
802	Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) cannot both equal "X".	N/A	Schema validation
803	Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over Annual Amount Paid Yearly –No Box) cannot both equal blank.	N/A	Schema validation
804	Schedule H (Form 1040), Page 2, Field #0200 (Name of State Where Contributions Paid) must equal a standard postal state abbreviation.	N/A	Schema validation
805	Schedule H (Form 1040), Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) and Field #0055 (Federal Income Tax Withheld – No Box) cannot both equal "X".	N/A	Schema validation
806	Schedule H (Form 1041), Page 1, Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) cannot both equal "X".	N/A	Schema validation
807	Schedule H (Form 1041), Page 1, Field #0150 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0155 (Cash Wage Over $1000 Paid Quarterly – Yes Box) cannot both equal "X".	N/A	Schema validation
808	If Schedule H (Form 1040), Page 1, Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) all equal "X", then Schedule H (Form 1040) Page 2 must be present.	SH-F1040-018-01	If a choice of "No" is indicated on Schedule H(Form 1040), [Line A 'HsldEmplPdCashWageOverLmtCYInd' and Line B 'HsldEmplFedIncmTaxWithheldInd'] and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' has a choice of "Yes" indicated, then Line 26 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.

809	If Schedule H (Form 1040), Page 1, Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) all equal "X", then Schedule H cannot be filed.	SH-F1040-005	On Schedule H (Form 1040), exactly one of Line A 'HsldEmplPdCashWageOverLmtCYInd' or Line B 'HsldEmplFedIncmTaxWithheldInd' or Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have a choice of "Yes" indicated.
810	If Schedule H (Form 1040), Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) equals "X", then Field #0110 (Federal Income Tax Withheld) must be significant.	SH-F1040-006-01	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line B 'HsldEmplFedIncmTaxWithheldInd', then line 7 'FederalIncomeTaxWithheldAmt' must have a non-zero value.
811	If Schedule H (Form 1040), Page 1, Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) and Field #0050 (Federal Income Tax Withheld –Yes Box) both equal "X", then Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) both must be blank.	SH-F1040-007	If a choice of "No" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd' and a choice of "Yes" is indicated on Line B 'HsldEmplFedIncmTaxWithheldInd', then Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.
812	If Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) equals "X", then Field #0070 (Social Security Wages) and Field #0090 (Medicare Wages) each must be equal to or greater than the Annual Amount.	SH-F1040-008-01	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 1 'SocialSecurityTaxCashWagesAmt' must not be less than 1800.
		SH-F1040-009-01	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 3 'MedicareTaxCashWagesAmt' must not be less than 1800.
813	If Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) equals "X", then Field #0050 (Fed Income Withheld – Yes Box), and Field #0055 (Federal Income Tax Withheld – No Box), and Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) all must be blank.	SH-F1040-010	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line B 'HsldEmplFedIncmTaxWithheldInd' and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.
814	If Schedule H (Form 1040), Page 2 is present, then Field #0150 (Cash Wage Over $1000 Paid Quarterly – No Box) cannot equal "X".	SH-F1040-016-01	If Schedule H (Form 1040) Line 9 'HsldEmplPdTotCashWageAnyQtrInd' has a choice of "No" indicated, then line 26 'CombinedFUTATaxPlusNetTaxesAmt' must have a zero value if an amount is entered.
815	If Schedule H (Form 1040), Page 2 is not present, then Field #0155 (Cash Wages Over $1000 Paid Quarterly - Yes Box) cannot equal "X".	SH-F1040-017-01	If Schedule H (Form 1040) Line 9 'HsldEmplPdTotCashWageAnyQtrInd' has a choice of "Yes" indicated, then Line 26 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.
816	Schedule H (Form 1040), Page 1, Field #0070 (Social Security Wages) cannot be greater than Field #0090 (Medicare Wages).	SH-F1040-011	If Schedule H (Form 1040), Line 1 'SocialSecurityTaxCashWagesAmt' has a non-zero value, then it must not be greater than Line 3 'MedicareTaxCashWagesAmt'.
818	If Schedule H (Form 1040), Page 2 is present, then Field #0230 (Total Taxable Wages for FUTA Section A) must be significant.	N/A	Schema validation
820	If Form 1116 is present, either Field #0020, #0030, #0040, #0050, and #0060, must equal "X". More than one may not equal "X" on any individual Form 1116.	F1116-002	Among all Forms 1116 present in the return with 'AlternativeMinimumTaxCd' having the value "AMT", there must be only one Form 1116 with each one of the following checkboxes checked: 'ForeignIncPassiveCategoryInd', 'ForeignIncGeneralCategoryInd', 'ForeignIncSection901jInd', 'ForeignIncResourcedTreatyInd', 'ForeignIncLumpSumDistribInd'.
821	If Form 1116 is present, either Field #0650 (Foreign Taxes Paid or Accrued – Paid) or Field #0660 (Foreign Taxes Paid or Accrued – Accrued) must equal "X". Both may not equal "X" on any individual Form 1116.	N/A	Schema validation
825	If Form 2439, Field #0190 (Total Undistributed LT Capital Gains) is significant, then Schedule D, Field #1580 (Long Term Capital Gain or Loss Entire Year), must also be significant.	F2439-006	If Form 2439 line 1a 'TotalUndistributedLTCapGainAmt' has a non-zero value, then Schedule D (F1041) Part II line 11 'LTGainOrLossFromFormsAmt' must have a non-zero value.
827	If Form 2439, Field #0230 (Tax Paid by RIC/REIT) is significant, then Form 1041, Field #0710 (Form 2439 Amount), must also be significant.	F1041-041	If Form 1041, Line 24f 'TaxPaidByRICOrREITAmt' has a non-zero value, then it must be equal to the sum of all Forms 2439, Line 2 'TaxPaidByRICOrREITAmt'.
830	On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0070, 0090, 0180, 0210, 0220, 0307, 0320, 0340, 0347, 0407, 0416, 0420, 0435, 0450, 0605, 0785.	F4136-091-01	Form 4136, Line 17 'TotalFuelTaxCreditAmt' must equal the sum of Lines 1c(d) through Lines 16b(d)'.
	On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0555, 0565, 0580, 0595, 0605, 0625, 0640, 0680, 0695, 0725, 0750, 0757, 0764, 0775, 0785, 0795, 0825, 0970, 0990.		
	On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 3030, 3050, 3070, 3220, 3280, 3340, 3400, 3460, 3520, 3580, 3640, 3680, 3720, 3760, 3800, 3840, 3880, 3940, 3980, 4020, 4160, 4200, 4260, 4300, 4340.		
835	On Form 4136, if Field #4360 (Line 17) is significant, then Form 1041, Field #0720 (Line 24g, Form 4136 Amount) and Form 1041, Field #0740 (Line 24h, Total) must be significant.	F4136-128	If form 4136, Line 17 'TotalFuelTaxCreditAmt' has a non-zero value, then Form 1041, Line 24g 'TotalFuelTaxCreditAmt' and Line 24h 'TotalOtherPaymentsAmt' must have a non-zero value.
	On Form 4136, if Field #0040, Line 1c (c) is ignificant, then Field #0030, Line 1c (a) must also be significant.	N/A	Schema validation.
836	On Form 4136, if Field #0070, Line 1c (d) is significant, then either Field #0010, Line 1a (c), or Field #0020 Line 1b (c), Field #0040 Line 1c (c) must also be significant.	F4136-003-01	If Form 4136, Line 1c(d) 'NontaxableUseOfGasolineCrAmt' has a non-zero value, then Line 1a(c) 'OffHwyBusUseGasolineGalsQty' or Line 1b(c) 'FarmingPurposesGasolineGalsQty' or Line 1c(c) 'GallonsQty' must have a non-zero value.

	On Form 4136, if Field 0090, Line 1d (d) is significant, then Field 0080, Line 1d (c) must also be significant.	F4136-085-01	If Form 4136, Line 1d(d) 'ExportedNontxUseOfGasCrAmt' has a non-zero value, then Form 4136 Line 1d(c) 'ExportedNontxUseGasGalsQty' must have a non-zero value.
838	On Form 4136, if Field #0180, Line 2a (d) is significant, then Field #0170 Line 2a (c) must also be significant.	F4136-004-01	If Form 4136, Line 2a(d) 'AviationGasolineCreditAmt' has a non-zero value, Line 2a(c) 'AviationGasolineGallonsQty' must have a non-zero value.
	On Form 4136, if Field #0200, Line 2b (c) is significant, then Field #0190, Line 2b (a) must also be significant.	N/A	Schema validation
	On Form 4136, if Field #0210, Line 2b (d) is significant, then Field #0200, Line 2b (c) must also be significant.	F4136-005-01	If Form 4136, Line 2b(d) 'AviationNonTxGasCrAmt' has a non-zero value, then Form 4136 Line 2b(c) 'GallonsQty' must have a non-zero value.
	On Form 4136, if Field 0220, Line 2c (d) is significant, then Field 0215, Line 2c(c) must also be significant.	F4136-086-01	If Form 4136, Line 2c(d) 'ExpNontxAviationGasCrAmt' has a non-zero value, then Form 4136 Line 2c(c) 'ExpNontxAviationGasGalsQty ' must have a non-zero value.
	On Form 4136, if Field 0230, Line 2d (d) is significant, then Field 0225, Line 2d (c) must also be significant.	F4136-048-01	If Form 4136, Line 2d(d) 'LUSTTxAvnFuelFrgnTradeCrAmt' has a non-zero value, then Line 2d(c) 'LUSTTxAvnFuelFrgnTradeGalsQty' must have a non-zero value.
839	On Form 4136, if Field #0380, Line 4a (c) is significant, then Field #0370, Line 4a (a) must also be significant.	N/A	Schema validation
	On Form 4136, if Field #0407 Line 4b (d), is significant, then either Field #0380, Line 4a (c), or Field #0399, Line 4b (c) must also be significant.	F4136-094-01	If Form 4136, Line 4b(d) 'FarmPrpsUndyedKeroseneCrAmt' has a non-zero value, then Line 4a(c) 'GallonsQty' in 'NontaxableUseOfUndyedKerosene"' or Line 4b(c) 'FarmPrpsUndyedKeroseneGalsQty' must have a non-zero value.
	On Form 4136, if Field #0416, Line 4c (d), is significant, then Field #0409, Line 4c (c), must also be significant.	F4136-011-01	If Form 4136, Line 4c(d) 'BusUseOfUndyedKeroseneCrAmt' has a non-zero value, then Line Line 4c(c) 'BusUseOfUndyedKeroseneGalsQty' must have a non-zero value.
	On Form 4136, if Field #0420, Line 4d (d), is significant, then Field #0418, Line 4d (c), must also be significant.	F4136-012-01	If Form 4136 Line 4d(d) 'ExportedUndyedKeroseneCrAmt' has a non-zero value, then Line 4d(c) 'ExportedUndyedKeroseneGalsQty' must have a non-zero value.
	On Form 4136, if Field #0435, Line 4e (d) is significant, then Field #0430, Line 4e (c) must also be significant.	F4136-001-01	If Form 4136, Line 4e(d) 'NontxUseUndyedKrsnTxd044CrAmt' has a non-zero value, then Line 4e(c) 'GallonsQty' must have a non-zero value.
	On Form 4136, if Field #0450, Line 4f (d) is significant, then Field #0445, Line 4f (c) must also be significant.	F4136-002-01	If Form 4136, Line 4f(d) 'NontxUseUndyedKrsnTxd219CrAmt' has a non-zero value, then Line 4f(c) 'GallonsQty' must have a non-zero value.
840	On Form 4136, if Field #0260, Line 3a (a) is significant, then Field #0270, Line 3a (c) is significant.	N/A	Schema validation
	On Form 4136, if Field #0307, Line 3b (d) is significant, then either Field #0270, Line 3a (c) or Field #0303 Line 3b (c) must also be significant.	4136-093-01	If Form 4136, Line 3b(d) 'FarmPrpsUndyedDslFuelCrAmt' has a non-zero value, then Line 3a(c) 'GallonsQty' in 'NontaxableUseOfUndyedDiesel' or Line 3b(c) 'FarmPrpsUndyedDslFuelGalsQty' must have a non-zero value.
	On Form 4136, if Field #0320, Line 3c (d) is significant, then Field #0310, Line Line 3c (c) must also be significant.	F4136-007-01	If Form 4136, Line 3c(d) 'TrainUseOfUndyedDieselCrAmt' has a non-zero value, then Line 3c(c) 'TrainUseOfUndyedDieselGalQty' must have a non-zero value.
841	On Form 4136, if Field #0340, Line 3d (d) is significant, then Field #0330, Line 3d (c) must also be significant.	F4136-008-01	If Form 4136, Line 3d(d) 'BusUseOfUndyedDieselCreditAmt' has a non-zero value, then Line 3d(c) ,BusUseOfUndyedDieselGalsQty' must have a non-zero value.
	On Form 4136, if Field #0347, Line 3e (d) is significant, then Field #0343, Line 3e (c) must also be significant.	F4136-009-01	If Form 4136, Line 3e(d) 'ExpUndyedDieselFuelCreditAmt' has a non-zero value, then Line 3e(c) 'ExpUndyedDieselFuelGalsQty' must have a non-zero value.
0842	On Form 4136, if Field #0555, Line 5a (d) is significant, then Field #0550, Line 5a (c) must also be significant.	F4136-087-01	If Form 4136, Line 5a(d) 'KeroseneUsedInAvnTxd244CrAmt' has a non-zero value, then Form 4136 Line 5a(c) 'KeroseneUsedInAvnTxd244GalsQty' must have a non-zero value.
	On Form 4136, if Field #0565, Line 5b (d) is significant, then Field #0560, Line 5b (c) must also be significant.	F4136-013-01	If Form 4136, Line 5b(d) 'KeroseneUsedInAvnTxd219CrAmt' has a non-zero value, then Line 5b(c) 'KeroseneUsedInAvnTxd219GalsQty' must have a non-zero value.
	On Form 4136, if Field #0580, Line 5c (d) is significant, then Field #0575, Line 5c (c) must also be significant.	F4136-065-01	If Form 4136, Line 5c(d) 'NonTxKrsnUsedInAvnTxd244CrAmt' has a non-zero value, then Line 5c(c)'GallonsQty' must have a non-zero value.
	On Form 4136, if Field #0595, Line 5d (d) is significant, then Field #0590, Line 5d (c) must also be significant.	F4136-066-01	If Form 4136, Line 5d(d) 'NontxKrsnUsedInAvnTxd219CrAmt' has a non-zero value, then Line 5d(c) 'GallonsQty' must have a non-zero value.
	On Form 4136, if Field #0605, Line 5e (d) is significant, then Field #0600, Line 5e (c) must also be significant.	F4136-049-01	If Form 4136, Line 5e(d) 'LUSTTxKrsnAvnFrgnTrdCrAmt' has a non-zero value, then Line 5e(c) 'LUSTTxKrsnAvnFrgnTrdGalsQty' must have a non-zero value.
843	On Form 4136, if Field #0625, Line 6a (d) is significant, then Field #0620, Line 6a (c) must also be significant.	F4136-014-01	If Form 4136, Line 6a(d) 'SlsUndyedDslUseStLclGovtCrAmt' has a non-zero value, then Line 6a(c) 'SlsUndyedDslStLclGovtGalsQty' must have a non-zero value.
	On Form 4136, if Field #0640, Line 6b (d) is significant, then Field #0635, Line 6b (c) must also be significant.	F4136-056-01	If Form 4136, Line 6a(d) 'SlsUndyedUseStLclGovtCrAmt' has a non-zero value, then Line 6 'UndyedDieselRegistrationNum' must have a value
844	On Form 4136, if Field #0680, Line 7b (d) is significant, then either Field #0660, Line 7a (c) or Field #0670, Line 7b (c) must also be significant.	F4136-095-01	If Form 4136, Line 7b(d) 'SlsUndyedKrsnBlockPumpCrAmt' has a non-zero value, then Line 7a(c) 'SlsUndyedKrsnStLclGovtGalsQty' or Line 7b(c) 'SlsUndyedKrsnBlockPumpGalsQty' must have a non-zero value.

847	On Form 4136, if Field #0615, Line 6, Exception Box, equals "X", then Field #0610, Line 6, Explanation must equal "STMbnn" and Field #0608, Line 6, Registration Number must be significant.	F4136-054-01	If Form 4136, Line 6 'SalesUndyedDieselExceptionInd' checkbox is checked, then "Evidence of Dyed Diesel Fuel Sold Explanation Statement" [EvidenceOfDyedDieselFuelSoldStatement] or "To Whom Diesel Fuel Sold Statement" [ToWhomDieselFuelSoldStatement] must be attached to Line 6.
		F4136-115	If Form 4136, Line 6 'SalesUndyedDieselExceptionInd' checkbox is checked, then Line 6 'UndyedDieselRegistrationNum' must have a value.
848	On Form 4136, if Field #0655, Line 7, Exception Box equals "X", then Field #0650, Line 7, Explanation must equal "STMbnn" and Field #0645, Line 7, Registration Number must be significant.	F4136-055-01	If Form 4136, Line 7 'SlsUndyedKeroseneExceptionInd' checkbox is checked, then "Evidence of Dyed Kerosene Sold Explanation Statement" [EvidenceOfDyedKeroseneSoldStatement] must be attached to Line 7.
850	On Form 4136, if a field identified under the Significant Entry column is present, (not equal to zeros of blanks), then the field(s) identified under the Corresponding Entry column must also be present. (See Publication 1438 for field numbers)	F4136-092-01	If Form 4136, Line 11a(d) 'NontxLiquefiedPtrlmGasCrAmt' has a non-zero value, then Line 11a(c) ' GallonsQty in 'NontxLiquifiedPetroleumGas' or Line 11a(c) 'GallonsQty' in 'BusNontxLiquifiedPetroleumGas' must have a non-zero value.
		F4136-096-01	If Form 4136, Line 11b(d) 'NontxPSeriesFuelsCreditAmt' has a non-zero value, then Line 11b(c) 'GallonsQty' in 'NontxPSeriesFuels' or Line 11b(c) 'GallonsQty' in 'BusNontxPSeriesFuels' must have a non-zero value.
		F4136-097-01	If Form 4136, Line 11c(d) 'NontxCompressedNaturalGasCrAmt' has a non-zero value, then Line 11c(c) 'GallonsQty' in 'NontxCompressedNaturalGas' or Line 11 c(c) 'GallonsQty' in 'BusNontxCompressedNaturalGas' must have a non-zero value.
		F4136-098-01	If Form 4136, Line 11d(d) 'NontxLiquefiedHydrogenCrAmt' has a non-zero value, then Line 11d(c) 'GallonsQty' in 'NontxLiquifiedHydrogen' or Line 11d(c) 'GallonsQty' in 'BusNontxLiquifiedHydrogen' must have a non-zero value.
		F4136-088-01	If Form 4136, Line 11e(d) "NontxLiqfdFuelDerFromCoalCrAmT'" has a non-zero value, then line 11e(c) 'GallonsQty' in 'NontxLiqfdFuelDerivedFromCoal' or Line 11e(c) 'GallonsQty' in 'BusNontxLiqfdFuelDerFromCoal' must have a non-zero value.
		F4136-099-01	If Form 4136, Line 11f(d) 'NontxLiqFuelDerBiomassCrAmt' has a non-zero value, then Line 11f(c) 'GallonsQty' in 'NontxLiqFuelDerFromBiomass' or Line 11f(c) 'GallonsQty' in 'BusNontxLiqFuelDerFromBiomass' must have a non-zero value.
		F4136-100-01	If Form 4136, Line 11g(d) 'NontxLiquefiedNaturalGasCrAmt' has a non-zero value, then Line 11g(c) 'GallonsQty' in 'NontxLiquefiedNaturalGas' or Line 11g(c) 'GallonsQty' in 'BusNontxLiquefiedNaturalGas' must have a non-zero value.
		F4136-033-01	If Form 4136, Line 12a(d) 'LiquefiedPetroleumGasCrAmt' has a non-zero value, then Line 12a(c) 'LiquefiedPetroleumGasGalsQty' must have a non-zero value.
853	On Form 4136, if a field identified under the Significant Entry column is present, (not equal to zeros or blanks), then the field identified under the Corresponding Field column must also be present. (See Publication 1438 for field numbers.)	F4136-035-01	If Form 4136, Line 12b(d) 'PSeriesFuelsCreditAmt' has a non-zero value, then Form 12b(c) 'PSeriesFuelsGallonsQty' must have a non-zero value.
		F4136-034-01	If Form 4136 Line 12c(d) 'CompressedNaturalGasCreditAmt' has a non-zero value, then Line 12c(c) 'CompressedNaturalGasGalsQty' must have a non-zero value.
		F4136-036-01	If Form 4136, Line 12d(d) 'LiquefiedHydrogenCreditAmt' has a non-zero value, then Line 12d(c) 'LiquefiedHydrogenGalsQty' must have a non-zero value.
		F4136-037-01	If Form 4136, Line 12e(d) 'LiquidFuelDerFromCoalCreditAmt' has a non-zero value, then Line 12e(c) 'LiquidFuelDerFromCoalGalsQty' must have a non-zero value.
		F4136-038-01	If Form 4136, Line 12f(d) 'LiquidFuelDerBiomassCrAmt' has a non-zero value, then Line 12f(c) 'LiquidFuelDerFromBiomassGalsQty' must have a non-zero value.
		F4136-039-01	If Form 4136, Line 12g(d) 'LiquefiedNaturalGasCreditAmt' has a non-zero value, then Line 12g(c) 'LiquefiedNaturalGasGallonsQty' must have a non-zero value.
		F4136-040-01	If Form 4136, Line 13a(d) 'DslFuelSoldStLocalGovtCrAmt' has a non-zero value, then Line 13a(c) 'DslFuelSoldStLocalGovtGalsQty' must have a non-zero value
		F4136-041-01	If Form 4136, Line 13b(d) 'KrsnFuelSoldStLocalGovtCrAmt' has a non-zero value, then Line 13b(c) 'KrsnFuelSoldStLocalGovtGalsQty' must have a non-zero value.
		F4136-089-01	If Form 4136, Line 13c(d) 'KrsnAvnSoldStLocalGovtCrAmt' has a non-zero value, then Line 13c(c) 'KrsnAvnSoldStLocalGovtGalsQty' must have a non-zero value.
		F4136-043-03	If Form 4136, Line 14a(d) 'NontxUseDieselWtrEmulsionCrAmt' has a non-zero value, then Line 14a(c) 'GallonsQty' in'DieselWaterFuelEmulsionType' or Line 14a(c) 'GallonsQty' in 'BusNontaxableTypeOfUse' must have a non-zero value.
		F4136-046-01	If Form 4136, Line 16a(d) 'ExportedDyedDieselFuelCrAmt' has a non-zero value, then Line 16a(c) 'ExportedDyedDieselFuelGalsQty' must have a non-zero value.

		F4136-047-01	If Form 4136, Line 16b(d) 'ExportedDyedKeroseneCreditAmt' has a non-zero value, then Line 16b(c) 'ExportedDyedKeroseneGallonsQty' must have a non-zero value.
854	If on Form 4136, if any of the following fields are significant, then Field #3600, Line 12, must also be significant. Fields 3640	F4136-072-01	If Form 4136, Line 12a(d) 'LiquefiedPetroleumGasCrAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.
	If on Form 4136, if any of the following fields are significant, then Field #3600, Line 12, must also be significant. Fields 3680	F4136-073-01	If Form 4136, Line 12b(d) 'PSeriesFuelsCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.
	If on Form 4136, if any of the following fields are significant, then Field #3600, Line 12, must also be significant. Fields 3720	F4136-074-01	If Form 4136, Line 12c(d) 'CompressedNaturalGasCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.
	If on Form 4136, if any of the following fields are significant, then Field #3600, Line 12, must also be significant. Fields 3760	F4136-075-01	If Form 4136, Line 12d(d) 'LiquefiedHydrogenCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.
	If on Form 4136, if any of the following fields are significant, then Field #3600, Line 12, must also be significant. Fields 3800	F4136-076-01	If Form 4136, Line 12e (d) 'LiquidFuelDerFromCoalCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.
	If on Form 4136, if any of the following fields are significant, then Field #3600, Line 12, must also be significant. Fields 3840	F4136-077-01	If Form 4136, Line 12f (d) 'LiquidFuelDerBiomassCr', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.
	If on Form 4136, if any of the following fields are significant, then Field #3600, Line 12, must also be significant. Fields 3880	F4136-078-01	If Form 4136, Line 12g (d) 'LiquefiedNaturalGasCreditAmt', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.
855	If on Form 4136, if any of the following fields (3940, 3980, 4020) are significant, then Field #3900, Line 13, must also be significant.	F4136-081-01	If Form 4136, Line 13a(d) 'DslFuelSoldStLocalGovtCrAmt' has a non-zero value, then Line 13 'CreditCardIssrRegistrationNum' must have a value.
		F4136-082-01	If Form 4136, Line 13b(d) 'KrsnFuelSoldStLocalGovtCrAmt' has a non-zero value, then Line 13 'CreditCardIssrRegistrationNum' must have a value.
		F4136-083-01	If Form 4136, Line 13c(d) 'KrsnAvnSoldStLocalGovtCrAmt' has a non-zero value, then Line 13 'CreditCardIssrRegistrationNum' must have a value.
856	If on Form 4136, if Field #4220, Line 15 is significant, then Field #4260, Line 15a (d) must also be significant.	F4136-045-01	If Form 4136, Line 15(d) 'BlndrCrUseDslWtrEmulsionCrAmt' has a non-zero value, then Line 15(c) 'BlndrCrUseDslWtrEmulsionQty' must have a non-zero value.
		F4136-127	If Form 4136, Line 15 'DieselWtrBlndgRegistrationNum' has a value, then [DieselWaterFuelEmulsionBlendingStatement] must be attached to Line 15d.
857	On Form 4136, if Field #4260, Line 15a (d) is significant, then Field #4220, Line 15 must also be significant.	F4136-084-01	If Form 4136, Line 15(d) 'BlndrCrUseDslWtrEmulsionCrAmt' has a non-zero value, then Line 15 'DieselWtrBlndgRegistrationNum' must have a value.
858	On Form 4136, if any of the Field Numbers listed below are significant, the value code may only be one of the codes listed in the Record Layout, Description, for that specific field. Fields: 0030, 0190, 0260, 0370, 0425, 0440, 0570, 0585, 0759, 0768, 3200, 3240, 3300, 3360, 3420, 3480, 3540, 4120	N/A	Schema validation-Permitted values are restricted within the Schema.
860	On Form 4136, if Field #0608, Line 6, Registration Number is significant, then either Field #0620, Line 6a (c) or Field #0635, Line 6b (c) must be significant.	F4136-116	If Form 4136, Line 6 'SalesUndyedDieselExceptionInd' checkbox is checked, then Line 6a(c) 'SlsUndyedDslStLclGovtGalsQty' or Line 6b(c) 'SlsUndyedDieselUseBusGalsQty' must have a non-zero value.
	On Form 4136, if any of the following fields are significant, then Field #0608 (Registration No.) must also be significant. Fields: 0625 (Line 6a (d) or 0640 (Line 6b (d).	F4136-057-01	If Form 4136, Line 6b(d) 'SlsUndyedDieselUseBusCrAmt' has a non-zero value, then Line 6 'UndyedDieselRegistrationNum' must have a value.
		F4136-117	If Form 4136, Line 6 'SalesUndyedDieselExceptionInd' checkbox is checked, then Line 6a(d) 'SlsUndyedDslUseStLclGovtCrAmt' or Line 6b(d) 'SlsUndyedDieselUseBusCrAmt' must have a non-zero value.
861	If Form 4136, Field #0645, Line 7, Registration Number is significant, then either Field #0660, Line 7a (c), or Field #0670, Line 7b (c) or Field #0685, Line 7c(c) must also be significant.	F4136-118	If Form 4137, Line 7 'SlsUndyedKeroseneExceptionInd' checkbox is checked, then Line 7a(c) 'SlsUndyedKrsnStLclGovtGalsQty', Line 7b(c) 'SlsUndyedKrsnBlockPumpGalsQty', or Line 7c(c) 'SlsUndyedKrsnUseBusGalsQty' must have a non-zero value.
	On Form 4136, if any of the following fields are significant, then Field #0645, Registration No. must also be significant. Fields: 0680, Line 7b (d) or 0695, Line 7c (d).	F4136-058-01	If Form 4136, Line 7b(d) 'SlsUndyedKrsnBlockPumpCrAmt' has a non-zero value, then Line 7 'UndyedKeroseneRegistrationNum' must have a value.
		F4136-119	If Form 4136, Line 7 'SlsUndyedKeroseneExceptionInd' checkbox is checked, then Line 7b(d) 'SlsUndyedKrsnBlockPumpCrAmt' must have a non-zero value.
		F4136-059-01	If Form 4136, Line 7c(d) 'SlsUndyedKrsnUseBusCrAmt' has a non-zero value, then Line 7 'UndyedKeroseneRegistrationNum' must have a value.
		F4136-120	If Form 4136, Line 7 'SlsUndyedKeroseneExceptionInd' checkbox is checked, then Line 7c(d) 'SlsUndyedKrsnUseBusCrAmt' must have a non-zero value.

862	On Form 4136, if Field #0695 Line 7c (d) is significant, then Field #0685, Line 7c (c) must also be significant.	F4136-016-01	If Form 4136, Line 7c(d) 'SlsUndyedKrsnUseBusCrAmt' has a non-zero value then, Line 7c(c) 'SlsUndyedKrsnUseBusGalsQty' must have a non-zero value.
863	On Form 4136, if any of the following fields are significant, then Field #0705, Line 8, Registration Number must also be significant. Field: #0725, Line 8a (d), Field #0750, Line 8b (d), Field #0757, Line 8c (d), field #0764, Line 8d (d), Field #0775 Line 8e (d).	F4136-060-01	If Form 4136, Line 8a(d) 'SlsKrsnUsedInAvnTxd219CrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.
		F4136-121	If Form 4136, Line 8 'KeroseneForAvnRegistrationNum' has a value, then Line 8a(d) 'SlsKrsnUsedInAvnTxd219CrAmt' must have a non-zero value.
		F4130-061-01	If Form 4136, Line 8b(d) 'SlsKrsnUsedInAvnTxd244CrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.
		F4136-122	If Form 4136, Line 8 'KeroseneForAvnRegistrationNum' has a value, then Line 8b(d) 'SlsKrsnUsedInAvnTxd244CrAmt' must have a non-zero value.
		F4136-062-01	If Form 4136, Line 8c(d) 'SlsKrsnNnxmptUseInAvnCrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.
		F4136-123	If Form 4136, Line 8 'KeroseneForAvnRegistrationNum' has a value, then Line 8c(d) 'SlsKrsnNnxmptUseInAvnCrAmt' must have a non-zero value.
		F4136-063-01	If Form 4136, Line 8d(d) 'SlsKrsnOthNontxTxd244CrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.
		F4136-125	If Form 4136, Line 8 'KeroseneForAvnRegistrationNum' has a value, then Line 8d(d) 'SlsKrsnOthNontxTxd244CrAmt' must have a non-zero value.
		F4136-064-01	If Form 4136, Line 8e(d) 'SlsKrsnOthNontxTxd219CrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.
		F4136-126	If Form 4136, Line 8 'KeroseneForAvnRegistrationNum' has a value, then Line 8e(d) 'SlsKrsnOthNontxTxd219CrAmt' must have a non-zero value.
	On Form 4136, if Field #0725, Line 8a (d) is significant, then Field #0715, Line 8a (c) must also be significant.	F4136-017-01	If Form 4136, Line 8a(d) 'SlsKrsnUseInAvnTxd219CrAmt' has a non-zero value, then Line 8a(c) 'SlsKrsnUseInAvnTxd219GalsQty' must have a non-zero value.
	On Form 4136, if Field #0770, Line 8e (c) is significant, then Field #0768, Line 8e (a) must also be significant.	N/A	Schema validation
	On Form 4136, if #0775 Line 8d (e) is significant, then Field #0770 Line 8e (c) must also be significant.	F4136-021-01	If Form 4136, Line 8e(d) 'SlsKrsnOthNontxTxd219CrAmt' has a non-zero value, then Line 8e(c)'GallonsQty' must have a non-zero value.
	On Form 4136, if Field #0760, Line 8d (c) is significant, then Field #0759, Line 8d (a) must also be significant.	N/A	Schema validation
	On Form 4136, if Field #0764, Line 8d (d), is significant, then Field #0760, Line 8d (c), must also be significant.	F4136-020-01	If Form 4136, Line 8d(d) 'SlsKrsnOthNontxTxd244CrAmt' has a non-zero value, then Line 8d(c)'GallonsQty' must have a non-zero value.
	On Form 4136, if Field #0757, Line 8c (d), is significant, then Field #0755, Line 8c (c), must also be significant.	F4136-019-01	If Form 4136, Line 8c(d) 'SlsKrsnNnxmptUseInAvnCrAmt' has a non-zero value, then Line 8c(c)'SlsKrsnNnxmptUseInAvnGalsQty' must have a non-zero value.
		4136-124	If Form 4136, Line 8c(d) 'SlsKrsnNnxmptUseInAvnCrAmt' has a value, then Line 8c(c) 'SlsKrsnNnxmptUseInAvnGalsQty' must have a non-zero value.
	On Form 4136, if Field #0750, Line 8b (d), is significant, then Field #0745, Line 8b (c), must also be significant.	F4136-018-01	If Form 4136, Line 8b(d) 'SlsKrsnUseInAvnTxd244CrAmt' has a non-zero value, then Line 8b(c) 'SlsKrsnUseInAvnTxd244GalsQty' must have a non-zero value.
	On Form 4136, if Field #0785, Line 8f (d), is significant, then Field #0780, Line 8f (c), must also be significant.	F4136-090-01	If Form 4136, Line 8f(d) 'LUSTTxSlsKrsnAvnFrgnTrdCrAmt' has a non-zero value, then Line 8f(c) 'LUSTTxSlsKrsnAvnFrgnTrdGalsQty' must have a non-zero value.
868	On Form 4136, if Field #3010, Line 10, Registration Number is significant, then either Field 3030, Line 10a (d) or Field #3050, Line 10b (d), or Field #3070, Line 10c (d) must also be significant.	F4136-xxx	An MeF business rule is being added.
	On Form 4136, if Field #3030, Line 10a (d) is significant, then Field #3020, Line 10a (c) must also be significant.	F4136-024-01	If Form 4136, Line 10a(d) 'BiodieselMixtureCreditAmt' has a non-zero value, then Line 10a(c) 'BiodieselMixtureGallonsQty' must have a non-zero value.
	On Form 4136, if Field #3050, Line 10b (d) is significant, then Field #3040, Line 10b (c) must also be significant.	F4136-025-01	If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' has a non-zero value, then Line 10b(c) 'AgriBiodieselMixtureGallonsQty' must have a non-zero value.
	On Form 4136, if Field #3070, Line 10c (d) is significant, then Field #3060, Line 10c (c) must also be significant.	F4136-026-01	If Form 4136, Line 10c(d) 'RenewableDieselMixtureCrAmt' has a non-zero value, then Line 10c(c) 'RenewableDieselMixtureGalsQty' must have a non-zero value.

	On Form 4136, if any of the following fields are significant, then Field #03010, Registration No., must also be significant. Fields: 3030, Line 10a (d), or 3050, Line 10b (d), or 3070, Line 10c (d)	F4136-069-01	If Form 4136, Line 10a(d) 'BiodieselMixtureCreditAmt' has a non-zero value, then Line 10 'BiodieselRnwblRegistrationNum' must contain a value.
		F4136-070-01	If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' has a non-zero value, then Line 10 'BiodieselRnwblRegistrationNum' must contain a value.
		F4136-071-01	If Form 4136, Line 10c(d) 'RenewableDieselMixtureCrAmt' has a non-zero value, then Line 10 'BiodieselRnwblRegistrationNum' must contain a value.
869	If Form 4970 is present and Field #0670 is significant, then Form 1041 Page 2, Field #1367 must equal "FROMFORM4970" and Field #1368 and Field #1370 must be significant.	F4970-001	If Form 4970, Line 28 'PartialTaxOnAccumDistAmt' has a non-zero value, then Form 1041, Schedule G, Line 7 'F1041TotalTaxLiteralCd' must have the value "FROM FORM 4970" and 'TotalTaxAmt' must have a non-zero value
870	If Form 4972 is present and either Field #0220 (Capital Gain Election) or Field #0705 (Total Tax on Lump Sum Distribution) is significant, then Form 1041, Page 2, Field #1210 (Tax on Lump Sum Distributions) must also be significant.	F4972-008	If Form 4972, Line 7 'CapitalGainTimesElectionPctAmt' has a non-zero value, then Form 1041, Schedule G, Line 1b 'LumpSumDistributionTaxAmt' must have a non-zero value.
		F4972-009	If Form 4972, Line 30 'LumpSumDistributionTaxAmt' has a non-zero value, then Form 1041, Schedule G, Line 1b, 'LumpSumDistributionTaxAmt' must have a non-zero value.
871	If Form 4972 is present, Field #0026 (Distribution of Qualified Plan No Box) and Field #0030 (Rollover Yes Box) and Field #0190 (Prior Year Distribution Yes Box) and Field #0201 (Beneficiary Distribution Yes Box) must be blank.	F4972-001	Form 4972, Line 1 'DistributionOfQualifiedPlanInd' must not have a choice of "No" indicated.
872	If Form 4972 is present, Field #0024 (Distribution of Qualified Plan Yes Box) and Field #0040 (Rollover No Box) and Field #0200 (Prior Year Distribution No Box) must equal "X".	F4972-002	Form 4972, Line 2 'RolloverInd' must not have a choice of "Yes" indicated.
		F4972-003	Form 4972, Line 5a 'PriorYearDistributionInd' must not have a choice of "Yes" indicated.
		F4972-004	Form 4972, Line 5b 'BeneficiaryDistributionInd' must not have a choice of "Yes" indicated.
873	If Form 4972 is present, either Field #0044 (Beneficiary of Qual Participant No Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".	F4972-005	Only one of the two choices given below is allowed on Form 4972: A choice of "No" for Line 3 'EmployeeBeneficiaryDistriInd' or a choice of "No" for Line 4 'QualifyingAge5YearMemberInd'.
874	If Form 4972 is present, either Field #0220 (Capital Gain Election) or Field #0240 (Ordinary Income) or Field #0690 (10 Yr Method Average Tax) must be significant.	F4972-006	At least one of the following must have a non-zero value on Form 4972: Line 7 'CapitalGainTimesElectionPctAmt' or Line 8 'LumpSumDistriOrdinaryIncmAmt' or Line 29 'LumpSumRsdlAnnuityAvgTaxAmt'.
875	If Form 4972 is present, either Field #0042 (Beneficiary of Qual Participant Yes Box) or Field #0044 (Beneficiary of Qual Participant No Box) must equal "X". Both must not equal "X".	N/A	Schema validation-e-FileType is a Boolean for Yes or No, no BR required.
876	If Form 4972 is present, either Field #0084 (Qual Age - Five Yr Member Yes Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".	N/A	Schema validation-e-FileType is a Boolean for Yes or No, no BR required.
877	If form 8582, Page 1 is significant, then form 8582, Pages 2 and 3 must also be present.	N/A	MeF doesn't use page numbers.
900	The Employer Identification Number (EIN) on the Federal Form 1041 does not match the EIN on the state return.	N/A	MeF handles State returns differently. No MeF rule is needed.
901	The state return count in the Summary Record does not match the IRS Record Count.	N/A	MeF handles State returns differently. No MeF rule is needed.
902	The "State Attachment" count does not match the IRS Record Count.	N/A	MeF does not have a State Attachment
903	Only one AHEADER record may be present for each state return.	N/A	Schema validation
906	No recognizable State records are attached but the Summary Record is equal to a valid State Code.	N/A	MeF handles State returns differently. No MeF rule is needed.
907	A valid State Code does not appear in the Summary Record but there are state records attached.	N/A	MeF handles State returns differently. No MeF rule is needed.
911	Invalid State Code on state return.	N/A	Schema validation in Submission Manifest (governmentCode)
916	On the Summary Record, Field 0465 (EFIN) is missing or not a valid number.	R0000-905-01	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.
919	If Form 4136 is present, then Fields 0960, 0970, 0980, 0990 value must be zeros or blank.	N/A	Line 9 is "Reserved" on the form
920	If Form 4136 is present, then Fields 0950 value must be zeros or blank.	N/A	Line 9 is "Reserved" on the form
926	If Form 3468 is present, then Fields 0266 & 0277 value must be zeros or blank.	N/A	Lines are "Reserved" on the form
950	When the PIN Type Code, Field 0060, of the Authentication Record equals "P," the following fields must be present: Fiduciary's Signature, Field 0070, Fiduciary's Signature Date, Field 0080, Jurat/Disclosure Code, Field 0090, PIN Authorization Code, Field 0100, and ERO's EFIN/PIN, Field 0110.	N/A	Schema validation
951	If Field 60 of the Authentication Record equals "P," then Field 100 of the Authentication Record must be "1" or "2" and Form 1041 Field 815 must be numeric and not all zeros.	N/A	Schema validation
953	First six digits of Field 110 of the Authentication Record must equal ERO's EFIN.	N/A	Schema validation. EFIN is required in the Return Header.
954	If Field 110 of the Authentication Record (ERO/EFIN/PIN) is present, then Field 60, PIN Type Code must equal "P."	N/A	Schema validation

955	If field 060 equals "P," then Field 090 must equal "D."	N/A	Schema validation
956	If Field 815 of the tax return is significant, then an Authentication Record must be attached.	N/A	Return Header is required part of 1041 submission
957	If the Authentication Record is present, Field 0080, Fiduciary's Signature Date, must equal the processing year. NOTE: For BATS returns submitted in December 2013, Field 0080 must still equal the Processing Year (2014). NOTE: For BATS returns submitted in December 2012, Field 0080 must still equal the Processing Year (2013)	F1041-081	The year of the 'FiduciarySignatureDt' in the Return Header must be equal to the processing year.
958	If Form 1041, Field 815 is significant, it must equal Field 070 of the Authentication Record.	N/A	MeF does not use an Authentication Record
959	If Form 1041, Field 815 is significant, must equal five numeric position and not all zeros.	F1041-077	'FiduciaryPIN' in the Return header must not be equal to all zeros.
960	The count for Authentication Records must equal the IRS count for Authentication Records within the return.	N/A	MeF does not use an Authentication Record
999	Exceeded maximum number of errors (96).	N/A	MeF will only send back the first 100 errors