

## SUBSET OF 1120-F BUSINESS RULES FOR AMENDED RETURNS TAX YEAR 2011

### Version 2011v2.0

| Rule Number | Rule Text                                                                                                                                                                                                                                                                                                                                                                                           | Error Category   | Severity        | Rule Status |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|-----------------|-------------|
| F1120F-074  | If Form 1120-F, "Amended Return" checkbox is checked, then an XML document named "Amended Return Changes" [AmendedReturnChanges] must be attached.                                                                                                                                                                                                                                                  | Missing Document | Reject          | Active      |
| FPYMT-018   | Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.                                                                                                                                                                                                                                                                                                                     | Incorrect Data   | Reject          | Active      |
| FPYMT-021   | If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. | Incorrect Data   | Reject          | Active      |
| FPYMT-029   | If the timestamp is on or before the due date of the return (two months and 15 days after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.                                                                                               | Incorrect Data   | Reject          | Active      |
| FPYMT-033   | Payment Amount in the IRS Payment Record must not be greater than 200% of Form 1120F, Line 7, but cannot be greater than 99,999,999.                                                                                                                                                                                                                                                                | Incorrect Data   | Reject          | Active      |
| R0000-002   | The return type must be specified for each return in the return header.                                                                                                                                                                                                                                                                                                                             | Missing Data     | Reject and Stop | Active      |
| R0000-003   | The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.                                                                                                                                                                                                                                                                        | Missing Data     | Reject and Stop | Active      |
| R0000-004   | The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.                                                                                                                                                    | Data Mismatch    | Reject and Stop | Active      |
| R0000-007   | 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 listed for the corresponding State Abbreviation in Publication 4164.                                                                                                                                                                               | Incorrect Data   | Reject          | Active      |
| R0000-014   | SSN of the Preparer in the Return Header cannot be all zeros or all nines.                                                                                                                                                                                                                                                                                                                          | Incorrect Data   | Reject          | Active      |
| R0000-015   | EIN of the Preparer Firm in the Return Header must not equal all nines.                                                                                                                                                                                                                                                                                                                             | Incorrect Data   | Reject          | Active      |
| R0000-017   | If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.                                                                                                                                                                                                                            | Missing Data     | Reject          | Active      |
| R0000-018   | 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.                                                                                                                                                                                                                                                          | Incorrect Data   | Reject          | Active      |
| 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).                                                                                                                                                                    | Data Mismatch    | Reject          | Active      |
| 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.                                                                                                                                                                                                                                               | Incorrect Data   | Reject          | Active      |
| R0000-021   | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.                                                                                                                                                                                                                                                                                                | Incorrect Data   | Reject          | Active      |
| R0000-022   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.                                                                                                                                                                                                                            | Incorrect Data   | Reject          | Active      |

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| R0000-023   | If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".                                                                                                                                                                               | Incorrect Data   | Reject          | Active      |
| R0000-024   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.                                                                                                                                                                | Incorrect Data   | Reject          | Active      |
| R0000-027   | There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.                                                                                                                                                                                                   | System Error     | Reject          | Active      |
| R0000-029   | If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator. | Missing Data     | Reject          | Active      |
| R0000-030   | In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.                                                                                                                                                                                      | Data Mismatch    | Reject          | Active      |
| R0000-031   | Taxpayer PIN in the Return Header cannot equal all zeros.                                                                                                                                                                                                                                                                           | Incorrect Data   | Reject          | Active      |
| R0000-032   | Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".                                                                                                                                                                               | Missing Data     | Reject          | Active      |
| R0000-034   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".                                                                                                                                                                                    | Incorrect Data   | Reject          | Active      |
| R0000-035   | The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".                                                                                                                                                                                                                                            | Incorrect Data   | Reject          | Active      |
| 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.                                                                                                                         | Incorrect Data   | Reject          | Active      |
| R0000-049   | Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).                                                                                                                                                                                                                                          | Incorrect Data   | Reject          | Active      |
| R0000-051   | The Federal Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header                                                                                                                                                                                                                | Data Mismatch    | Reject          | Active      |
| R0000-052   | The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.                                                                                                                                                                                                                                 | Data Mismatch    | Reject          | Active      |
| R0000-054   | The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.                                                                                                                                                                                                                                          | Data Mismatch    | Reject          | Active      |
| R0000-055   | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present.                                               | Missing Document | Reject          | Active      |
| R0000-056   | If Form 8838 is present in the return, then a binary attachment document with Description "8838 Signature Document" must be present.                                                                                                                                                                                                | Missing Document | Reject          | Active      |
| R0000-057   | Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.                                                                                                                                                                                                                             | Missing Data     | Reject          | Active      |
| R0000-058   | An XML document that represents a binary attachment must have a valid reference to an attached file.                                                                                                                                                                                                                                | Missing Data     | Reject          | Active      |
| R0000-060   | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.                                                                                                                                                                                                                                | Incorrect Data   | Reject          | Active      |
| R0000-062   | Every attached file (i.e. binary attachment) must be referenced by one or more XML documents that represent it.                                                                                                                                                                                                                     | Missing Data     | Reject          | Active      |
| R0000-067   | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.                                                                                                                                                                                                                                  | Incorrect Data   | Reject and Stop | Active      |
| R0000-075   | The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.                                                                                                                                                                                                                                                | Incorrect Data   | Reject          | Active      |
| R0000-079   | The TIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.                                                                                                                                                                                                                                    | Data Mismatch    | Reject and Stop | Active      |
| R0000-080   | The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.                                                                                                                                                                                                      | Data Mismatch    | Reject and Stop | Active      |

| Rule Number | Rule Text                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Error Category            | Severity        | Rule Status |
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| R0000-081   | The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Data Mismatch             | Reject and Stop | Active      |
| R0000-082   | The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Missing Data              | Reject and Stop | Active      |
| R0000-120   | The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.                                                                                                                                                                                                                                                                                                                                                                                                                        | Unsupported               | Reject and Stop | Active      |
| R0000-140   | For a return filed for tax year 2011, the tax period ending date in the Return Header must be [ one of following values ("20111231", "20120131", "20120229", "20120331", "20120430", "20120531", "20120630", "20120731", "20120831", "20120930", "20121031", "20121130") OR (1-3 days after the beginning of the month) OR (1-6 days before the end of the month) ] unless one of the following is true: 1. checkbox "Final Return" is checked. 2. checkbox "Initial Return" is checked. 3. return is a short year return, i.e., difference between the tax period beginning date and tax period ending date is less than 364 days.. | Incorrect Data            | Reject          | Active      |
| R0000-141   | "Tax Year" in the Return Header must equal one of the following values for the processing year 2012 - ("2009", "2010", "2011").                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Incorrect Data            | Reject          | Active      |
| R0000-142   | If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return. In future years, tax returns may be rejected if an SSN, or any number that is not a valid PTIN, is included in this field.                                                                                                                                                                                                                                                                                         | Incorrect Data            | Alert           | Active      |
| R0000-143   | Tax Year in the IRS Submission Manifest must have a value.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Missing Data              | Reject and Stop | Active      |
| R0000-900   | The return type indicated in the return header must match the return type established with the IRS for the EIN.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Database Validation Error | Reject          | Active      |
| R0000-904   | Software ID in the Return Header must have passed testing for the form family and tax year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Database Validation Error | Reject and Stop | Active      |
| R0000-905   | Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Database Validation Error | Reject and Stop | Active      |
| R0000-906   | Routing Transit Number (RTN) included in the return must be present in the e-File database.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Database Validation Error | Reject          | Active      |
| R0000-922   | Filer's EIN and Name Control in the Return Header must match data in the e-File database, unless "Name Change" or "Name or Address Change" checkbox is checked, if applicable.                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Database Validation Error | Reject          | Active      |
| R0000-932   | If "Amended Return" or (Superseded for 1120/1120S/1120-F) 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.                                                                                                                                                                                                                                                                                                                                                                   | Duplicate Condition       | Reject          | Active      |
| R0000-933   | If "Amended Return" or (Superseded for 1120/1120S/1120-F) 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.                                                                                                                                                                                                                                                                                                                                                                        | Duplicate Condition       | Reject          | Active      |
| STATE-015   | The Tax Year specified in the State Submission Manifest must be valid for the current or prior year returns that are being accepted by Modernized e-File (MeF).                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Incorrect Data            | Reject and Stop | Active      |
| T0000-013   | The Message ID must be globally unique.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Incorrect Data            | Reject and Stop | Active      |
| T0000-014   | The Submission ID must be globally unique.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Incorrect Data            | Reject and Stop | Active      |

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| T0000-015   | The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.                                                                                                                                                                                                                                    | Incorrect Data      | Reject and Stop | Active      |
| T0000-016   | The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).                                                                                                                                                  | Incorrect Data      | Reject and Stop | Active      |
| T0000-017   | The Submission ID must be 20 characters in length.                                                                                                                                                                                                                                                                                   | Incorrect Data      | Reject and Stop | Active      |
| T0000-900   | Transmission cannot be a duplicate of a previously accepted transmission.                                                                                                                                                                                                                                                            | Duplicate Condition | Reject and Stop | Active      |
| X0000-005   | The XML data has failed schema validation.                                                                                                                                                                                                                                                                                           | XML Error           | Reject and Stop | Active      |
| X0000-008   | The namespace declarations in the root element of the return ('Return' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile"). The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile"). | XML Error           | Reject and Stop | Active      |
| X0000-009   | The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.                                                                                                                                                                                                                                     | XML Error           | Reject and Stop | Active      |
| X0000-010   | For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.                                                                                                                      | Incorrect Data      | Reject and Stop | Active      |
| X0000-011   | All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).                                                                                                                         | Incorrect Data      | Reject and Stop | Active      |
| X0000-012   | The name of a binary attachment file must be less than or equal to 64 bytes.                                                                                                                                                                                                                                                         | Incorrect Data      | Reject and Stop | Active      |
| X0000-015   | Each zip entry in the Attachment Zip file must end with ".zip" extension.                                                                                                                                                                                                                                                            | Data Mismatch       | Reject and Stop | Active      |
| X0000-017   | ZIP Entry names in the transmission ZIP archive must be unique.                                                                                                                                                                                                                                                                      | Duplicate Condition | Reject and Stop | Active      |
| X0000-018   | A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.                  | Incorrect Data      | Reject and Stop | Active      |
| X0000-019   | A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.                                                                                                                                                    | Incorrect Data      | Reject and Stop | Active      |
| X0000-020   | A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.                         | Incorrect Data      | Reject and Stop | Active      |
| X0000-021   | The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.                                                                                                                                                                                                    | Missing Data        | Reject and Stop | Active      |
| X0000-022   | The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.                                                                                                                                                                                 | Duplicate Condition | Reject          | Active      |
| X0000-024   | Unable to read a binary attachment in the Submission Zip Archive.                                                                                                                                                                                                                                                                    | Incorrect Data      | Reject and Stop | Active      |
| X0000-025   | Unable to read XML data from the Submission Zip Archive.                                                                                                                                                                                                                                                                             | Incorrect Data      | Reject and Stop | Active      |

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| X0000-026   | The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file. | Incorrect Data | Reject and Stop | Active      |
| X0000-027   | Year (YYYY) in the SubmissionID must be processing year.                                                                                            | Incorrect Data | Reject          | Active      |
| X0000-028   | A single PDF file must not exceed 60MB insize.                                                                                                      | Incorrect Data | Reject          | Active      |
| X0000-029   | A binary attachment submitted in the PDF format must begin with the file header "%PDF-".                                                            | Incorrect Data | Reject and Stop | Active      |
| X0000-030   | The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/").             | Incorrect Data | Reject and Stop | Active      |
| X0000-031   | Zip Entry names must consist of ASCII characters only                                                                                               | Incorrect Data | Reject and Stop | Active      |
| X0000-032   | Unable to extract submission Zip Archive from the Message Attachment zip file.                                                                      | Incorrect Data | Reject and Stop | Active      |
| X0000-033   | Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format.                                             | Incorrect Data | Reject and Stop | Active      |