

1120S BUSINESS RULES FOR RETURNS TAX YEAR 2010

Version 2010v2.2

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1120-214	If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	Active
F1120-215	If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	Active
F1120-216	If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	Active
F1120-217	If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	Active
F1120S-001	Form 1120S, Line 2 must equal Form 1120S, Schedule A, Line 8.	Data Mismatch	Reject	Active
F1120S-010	If Form 1120S, Line 22b has a non-zero value, then Schedule D (Form 1120S) must be attached.	Missing Document	Reject	Active
F1120S-013	If Form 1120S, Line 23c has a non-zero value, then Form 4136 must be attached.	Missing Document	Reject	Active
F1120S-015	If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then Form 4255 must be attached to Form 1120S, Line 22c.	Missing Document	Reject	Active
F1120S-018	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24[EstimatedTaxPenalty] is greater than Line 23d[TotalPayments], then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 25[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	Active
F1120S-019	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24 [EstimatedTaxPenalty] is less than Line 23d[TotalPayments], then Line 23d minus(-) [Line 22c plus(+) Line 24] must equal Line 26[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	Active
F1120S-033	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject	Active
F1120S-122	There can be no more than one Form 8586 attached to Form 1120S.	Multiple Documents	Reject	Active
F1120S-161	If Form 1120S, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.	Missing Document	Reject	Active
F1120S-162	If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8866" ("fromForm8866Indicator" has the value "FROM FORM 8866"), then Form 8866 must be attached.	Missing Document	Reject	Active
F1120S-179	If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8697" ("fromForm8697Indicator" has the value "FROM FORM 8697"), then Form 8697 must be attached.	Missing Document	Reject	Active
F1120S-190	Form 1120S, Line 22b must equal Schedule D (Form 1120S), Line 21.	Data Mismatch	Reject	Active
F1120S-217	If Form 1120S, Schedule K, Line 12d, dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684")then one or more Form 4684 must be attached.	Missing Document	Reject	Active

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F1120S-233	If Form 1120S, Line C, checkbox "Schedule M-3 is attached" is checked, then Schedule M-3 (Form 1120S), must be attached.	Missing Document	Reject	Active
F1120S-236	The return type indicated in the return header did not match the return type established with the IRS for the EIN. You may be contacted by the IRS.	Database Validation Error	Alert	Disabled
F1120S-238	If Form 1120S, Item G, has a choice of "Yes" indicated and binary attachment with Description "Form 2553" is present in the return, then Item A, "S election effective date", must equal or precede the 'TaxPeriodBeginDate' in the Return Header.	Missing Data	Reject	Active
F1120S-239	Filer's TIN and Name Control in the Return Header must match data in the e-File database unless Form 1120S, Item H (2), checkbox "Name Change" is checked.	Database Validation Error	Reject	Active
F1120S-240	If Form 1120S, Schedule K, Line 2 has a non-zero value, then one or more Forms 8825 must be attached.	Missing Document	Reject	Active
F1120S-242	If Form 1120S, Schedule K, Line 13f has a non-zero value, then Form 6478 must be attached.	Missing Document	Reject	Active
F1120S-243	There must be one or more Schedule K-1 (Form 1120S) attached to Form 1120S, Item I.	Missing Document	Reject	Active
F1120S-246	If Form 1120S, Schedule B, Line 8 checkbox does not have a choice of "Yes" indicated and Schedule M-3 (Form 1120S) is not present in the return, then Form 1120S, Schedule M-1, Line 8 must have a value.	Missing Data	Reject	Active
F1120S-247	If Form 1120S, Item F "Total Assets" is greater than or equal to 10,000,000 (10 Million), then Schedule M-3 (Form 1120S) must be present in the return.	Missing Document	Reject	Active
F1120S-251	If Form 2220 is present in the return, Form 1120S, Line 24 must equal Form 2220, Line 38.	Data Mismatch	Reject	Active
F1120S-253	Form 1120S, Line 23c must equal Form 4136, Line 17.	Data Mismatch	Reject	Active
F1120S-254	If Form 1120S, Line 4 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "Form 4684"), then Form 4797 must be attached.	Missing Document	Reject	Active
F1120S-258	If Form 1120S, Schedule K, Line 11 has a non-zero value then one or more Forms 4562 must be present in the return.	Missing Document	Reject	Active
F1120S-259	For Form 1120S, if neither "Final return" nor "Amended retrun" checkboxes are checked, and Form 1120S, Sch B, Line 8 does not have a choice of "Yes" indicated, then Form 1120S, Schedule L, Line 15d must have a value.	Missing Data	Reject	Active
F1120S-260	For a return filed for tax year 2010, tax period ending date in the Return Header must be [one of the following values ("20101231", "20110131", "20110228", "20110331", "20110430", "20110531", "20110630", "20110731", "20110831", "20110930", "20111031", "20111130") 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. choice of 'Yes' is indicated for first year as an S corporation. 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
F1120S-261	If Form 1120S, Schedule K, Line 13(a) or Line 13(b) have a non-zero value, then Form 8586 must be attached to either Line 13(a) or 13(b) as appropriate.	Multiple Documents	Reject	Active
F1120S-262	Form 1120S, Schedule K, Line 13f must equal the sum of all Forms 6478, Line 9.	Data Mismatch	Reject	Active
F5471-001	If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value.	Missing Data	Reject	Active
F5471-034	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.	Missing Document	Reject	Active
F5471-035	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject	Active

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F5471-036	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject	Active
F5471-037	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached.	Missing Document	Reject	Active
F5471-038	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached.	Missing Document	Reject	Active
F5471-039	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached.	Missing Document	Reject	Active
F5471-040	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Reject	Active
F5471-041	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Reject	Active
F5471-042	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Reject	Active
F5471-043	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Reject	Active
F5471-044	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Reject	Active
F8283-003	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached, then 'Vehicle Year' must have a value.	Missing Data	Reject	Active
F8283-004	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached, then 'Vehicle Year' must have a value.	Missing Data	Reject	Active
F8283-006	The year of the 'DateOfTheContribution' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header.	Data Mismatch	Reject	Active
F8283-007	The year of the 'DateOfSale' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header or the year immediately following the tax year in the Return Header.	Data Mismatch	Reject	Active
F8283-008	If Form 8283, "Form 1098-C Received Indicator" [Form1098CReceivedInd] checkbox is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must be attached and a binary attachment with Description beginning with "Form1098C" must be present.	Missing Document	Reject	Active

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F8283-009	If Form 8283, "Contemporaneous acknowledgment received indicator" checkbox [ContemporaneousAckReceivedInd] is checked, then "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached and a binary attachment with Description beginning with 'DoneeOrganizationContemporaneousWrittenAcknowledgment' must be present.	Missing Document	Reject	Active
F8283-010	If Form 8283 'VehicleYear' has a value for any Property in Section A or Section B , then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached in the appropriate section and ([a binary attachment with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment' must be attached] to Form 8283).	Missing Document	Reject	Active
F8609A-001	Form 8609-A, Part I, Item A "Building Identification Number" must have a value.	Missing Data	Reject	Active
F8825-001	If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero.	Missing Data	Reject	Active
F8834-001	If Form 8834 is present, then for each vehicle listed on Line 1, 'VehicleYear' cannot be prior to 2008.	Incorrect Data	Reject	Active
F8834-002	If Form 8834 is present, then for each vehicle listed on Line 2, 'VehiclePlacedInServiceDate' must be after 02/16/2009.	Incorrect Data	Reject	Active
F8865-185	If Form 8865 is present in the return, then Schedule N (Form 1120), Line 2 must have a non-zero value.	Missing Data	Reject	Active
F8873-001	If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value.	Missing Data	Reject	Active
F8873-003	If at least one Form 8873, Line 52, has a non-zero value, then Schedule N (Form 1120), Line 7c must have a non-zero value.	Missing Data	Reject	Active
F8936-001	If Form 8936 is present, then for each vehicle listed on Line 1, 'Vehicle Year' cannot be prior to the current tax year.	Incorrect Data	Reject	Active
F8936-002	If Form 8936 is present, then for each vehicle listed on Line 2, 'VehiclePlacedInServiceDate' must be between January 1 and December 31 of the current tax year.	Incorrect Data	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-035	"Payment Amount" in the IRS Payment Record must not be greater than 200% of Form 1120S, Line 25, 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

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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
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
R0000-044	The CUSIP Number cannot equal all zeros.	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 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

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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
R0000-067	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
R0000-077	If Form 1120S, Item H(4) "Amended Return" checkbox is checked, then "Amended Return Changes" [AmendedReturnChanges] must be present in the return.	Missing Document	Reject	Active
R0000-079	The EIN 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
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
R0000-083	The EIN 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
R0000-132	"Tax Year" in the Return Header must equal one of the following values for the processing year 2011 - ("2008", "2009", "2010").	Incorrect Data	Reject	Active
R0000-134	If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) per REG-134235-08 to identify yourself in the paid preparer section of the tax return. Beginning Tax Year 2011, (Processing Year 2012), tax returns may be rejected if an SSN, or any number that is not a PTIN, is included in this field.	Incorrect Data	Alert	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
R0000-932	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

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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
SA-F5713-001	If Schedule A (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713.	Incorrect Data	Reject	Active
SB-F5713-001	If Schedule B (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713.	Incorrect Data	Reject	Active
SC-F5713-001	If Schedule C (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713.	Incorrect Data	Reject	Active
SF-F1040-006	If Schedule F (Form 1040), Line 37b is checked, then Form 6198 must be attached to the return.	Missing Document	Reject	Active
SF-F1040-010	If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return	Missing Document	Reject	Active
SI-F1118-001	If Schedule I (Form 1118) is present in the return, then it must be referenced from one and only one Form 1118 or one and only one Form 1118AMT but not both.	Incorrect Data	Reject	Active
SJ-F5471-001	If Schedule J (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	Active
SK1-F8865-001	If Schedule K-1 (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	Active
SM3-F1120S-002	If Schedule M-3 (Form 1120S), Part II, Line 11(a), 11(b), 11(c), 11(d) (Interest income), or Line 15(a), 15(b), 15(c) or 15(d) (Cost of Goods Sold) or Part III, Line 26(a), 26(b), 26(c), or 26(d) (Interest expense) has a non-zero value, then Form 8916-A must be attached.	Missing Document	Reject	Active
SM-F5471-001	If Schedule M (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	Active
SM-F8858-001	If Schedule M (Form 8858) is present in the return, then it must be referenced from one and only one Form 8858.	Incorrect Data	Reject	Active
SN-F1120-006	If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return.	Missing Document	Reject	Active
SN-F1120-007	If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value.	Missing Data	Reject	Active
SN-F1120-008	If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value.	Missing Data	Reject	Active
SN-F1120-009	If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return.	Missing Document	Reject	Active
SN-F1120-013	If Schedule N (Form 1120), Line 1b has a non-zero value, then Form 8858 must be attached to the return.	Missing Document	Reject	Active
SN-F1120-014	If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, and Schedule N (Form 1120), Line 4b has a value greater than zero, then Form 5471 must be attached.	Missing Document	Reject	Active
SN-F1120-015	If Schedule N (Form 1120), Line 7c has a non-zero value, then at least one Form 8873, Line 52 must have a non-zero value.	Missing Data	Reject	Active
SO-F5471-001	If Schedule O (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	Active
SO-F8865-001	If Schedule O (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	Active

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SP-F8865-001	If Schedule P (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	Active
STATE-001	The agency to which a State Submission is filed must participate in the Fed/State program.	Incorrect Data	Reject	Active
STATE-005	The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.	Data Mismatch	Reject	Active
STATE-006	If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.	Unsupported	Reject	Active
STATE-007	The IRS Submission ID referenced in the State Submission must be that of an IRS Return.	Incorrect Data	Reject	Active
STATE-009	State Returns can only be submitted via the Application-to-Application (A2A) Channel or the Internet Filing Application (IFA) Channel.	Unsupported	Reject	Active
STATE-012	The State Submission category 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 category filed was <category>.	Unsupported	Reject and Stop	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	New
STATE-901	The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.	Database Validation Error	Reject	Active
STATE-902	The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.	Database Validation Error	Reject	Active
STATE-903	Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database.	Database Validation Error	Reject	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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
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