

1040EZ BUSINESS RULES FOR TAX YEAR 2012

Version 2012v4.1

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040EZ-001	If Form 1040EZ, 'SpouseSSN' has a value in the Return Header, then the 'SpouseNameControl' must have a value.	Missing Data	Reject	Active
F1040EZ-002-01	The age of Primary tax payer on Form 1040EZ must be less than 65. If born January 01, 1948, taxpayer is considered to be age 65 at the end of 2012.	Incorrect Data	Reject	Active
F1040EZ-003-01	If Form 1040EZ, 'SpouseSSN' has a value in the Return Header, then Spouse's age must be less than 65. If born January 01, 1948, taxpayer is considered to be age 65 at the end of 2012.	Incorrect Data	Reject	Active
F1040EZ-004	Form 1040EZ, Line 2 'TaxableInterestAmt' must not be greater than 1500.	Incorrect Data	Reject	Active
F1040EZ-005	Form 1040EZ, Line 6 'TaxableIncomeAmt' must be less than 100000.	Incorrect Data	Reject	Active
F1040EZ-006	If Form 1040EZ, Line 8a 'EICEligibilityLiteralCd' has the value 'NO', then Line 8a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040EZ-007	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value, then [in [WagesNotShownSchedule] attached to Line 1, at least one 'WagesLit' must have the value "HSH" and the corresponding 'WagesNotShownAmt' must be greater than zero] or Form W-2 must be present in the return.	Missing Data	Reject	Active
F1040EZ-008	Form 1040EZ, Line 7 'WithholdingTaxAmt' must be equal to the sum of the following: (1) all 'WithholdingAmt' in [OtherWithholdingStatement] attached to Form 1040EZ, Line 7 and (2) all of the Forms W-2, Line 2 'WithholdingAmt'. When evaluating this a tolerance of \$5.00 is allowed.	Missing Data	Reject	Active
F1040EZ-009	The sum of all Forms W-2, Line 1 'WagesAmt' must not be greater than Form 1040EZ, Line 1 'WagesSalariesAndTipsAmt'. When evaluating this, a tolerance of \$5.00 is allowed.	Incorrect Data	Reject	Active
F1040EZ-010	If any of the following Form 1040-EZ fields have a value, then all of these fields must have a value: Line 11b 'RoutingTransitNumber' and Line 11c 'BankAccountTypeCd' and Line 11d 'DepositorAccountNumber'.	Missing Data	Reject	Active
F1040EZ-011	If Form 1040-EZ, Line 11a 'RefundAmt' has a non-zero value, then Line 9 'TotalPaymentsAmt' must be greater than Line 10 'TaxAmt'.	Incorrect Data	Reject	Active
F1040EZ-012	If 'PrimarySSN' in the Return Header is an ITIN, then Line 8a, 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040EZ-013	If 'SpouseSSN' in the Return Header is an ITIN, then Line 8a, 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040EZ-016-01	If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is not checked and 'SpouseSSN' in the Return Header does not have a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must be equal to 9750.	Incorrect Data	Reject	Active
F1040EZ-017-01	If Form 1040EZ, Line 5 checkboxes 'PrimaryClaimAsDependentInd' and 'SpouseClaimAsDependentInd' are not checked and 'SpouseSSN' in the Return Header has a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must be equal to 19500.	Incorrect Data	Reject	Active
F1040EZ-018-01	If Form 1040EZ, Line 5 checkboxes 'PrimaryClaimAsDependentInd' and 'SpouseClaimAsDependentInd' are checked and 'SpouseSSN' in the Return Header has a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must not be greater than 11900.	Incorrect Data	Reject	Active

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F1040EZ-019-01	If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is checked and 'SpouseSSN' in the Return Header does not have a value, then Line 5 'CombStdDedAndPrsnlExemptAmt' must not be greater than 5950.	Incorrect Data	Reject	Active
F1040EZ-020-01	Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' must not be greater than 475.	Incorrect Data	Reject	Active
F1040EZ-021-01	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value and 'SpouseSSN' in the Return Header does not have a value, then Line 4 'AdjustedGrossIncomeAmt' must be less than 13980.	Incorrect Data	Reject	Active
F1040EZ-022-01	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value and 'SpouseSSN' has a value in the Return Header, then Form 1040EZ, Line 4 'AdjustedGrossIncomeAmt' must be less than 19190.	Incorrect Data	Reject	Active
F1040EZ-023	If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is checked, then Line 8a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040EZ-024	If Form 1040EZ, Line 5 checkbox 'SpouseClaimAsDependentInd' is checked, then Line 8a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040EZ-025	At least one of the following lines on Form 1040EZ must have a non-zero value: Line 4 'AdjustedGrossIncomeAmt' or Line 9 'TotalPaymentsAmt' or Line 10 'TaxAmt' or Line 11a 'RefundAmt' or Line 12 'AmountOwedAmt'.	Incorrect Data	Reject	Active
F1040EZ-026	If Form 1040-EZ, Line 2 'TaxableInterestAmt' has a zero value or has no entry, then Line 4 'AdjustedGrossIncomeAmt' must be equal to the sum of Line 1 'WagesSalariesAndTipsAmt' and Line 3 'UnemploymentCompAmt'.	Incorrect Data	Reject	Active
F1040EZ-027	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value, then the Primary Taxpayer and/or the Spouse Taxpayer in the Return Header must be at least 25 years old but not be older than 64.	Incorrect Data	Reject	Active
F1040EZ-028	Form 1040EZ, Line 7 'WithholdingTaxAmt' must be less than the sum of the following: Line 1 'WagesSalariesAndTipsAmt' and Line 2 'TaxableInterestAmt' and Line 3 'UnemploymentCompAmt' unless Combat Pay has been excluded from Wages.	Math Error	Reject	Active
F1040EZ-029	If Form 1040EZ, Line 12 'AmountOwedAmt' has a non-zero value, then Line 10 'TaxAmt' must be greater than Line 9 'TotalPaymentsAmt'.	Incorrect Data	Reject	Active
F1040EZ-033	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value, then [FECRecord] must not be present in the return.	Incorrect Data	Reject	Active
F1040EZ-034	If Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' has a non-zero value, then 'WagesLit' in [WagesNotShownSchedule] must not have the value "FEC".	Incorrect Data	Reject	Active
F1040EZ-044	Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' must have a zero value if an amount is entered. e-File database indicates the taxpayer is not allowed to claim Earned Income Credit for this tax year.	Incorrect Data	Reject	Active
F1040EZ-046	If the Filer address in the Return Header is a foreign address, then Form 1040EZ, Line 8a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040EZ-049	If 'SpouseSSN' is has a value in the Return Header, and on Form 1040EZ, [both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value] and Line 11a 'RefundAmt' has a non-zero value, then two Forms 1310 must be present in the return.	Missing Document	Reject	Active
F1040EZ-050	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value, then Form 1040EZ, 'SurvivingSpouseInd' must be checked.	Missing Data	Reject	Active
F1040EZ-051	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'SpouseDateOfDeath' has a value, then Form 1040EZ, 'SurvivingSpouseInd' must be checked.	Missing Data	Reject	Active

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F1040EZ-052	If 'SpouseSSN' does not have a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value and Line 11a 'RefundAmt' has a non-zero value, then no more than one Form 1310 must be present in the return.	Multiple Documents	Reject	Verbiage Change
F1040EZ-054	If 'SpouseSSN' does not have a value in the Return Header, and on Form 1040EZ, both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then Form 1040EZ 'PersonalRepresentativeInd' must be checked.	Missing Data	Reject	Active
F1040EZ-061	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value, then the Filer name in the Return Header must contain either " DECD" or "<DECD".	Missing Data	Reject	Active
F1040EZ-062	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value, then the Filer name in the Return Header must contain "DECD &".	Missing Data	Reject	Active
F1040EZ-063	If 'SpouseSSN' has a value in the Return Header and Form 1040EZ, 'SpouseDateOfDeath' has a value, then the Filer name in the Return Header must contain " DECD".	Missing Data	Reject	Active
F1040EZ-064	If Form 1040EZ, Line 8b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2 (for the Primary and/or Spouse), Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' is equal to "Q".	Math Error	Reject	Active
F1040EZ-065	Form 8888 must not be present in the return if any one of the following lines of Form 1040EZ has a value: Line 11b 'RoutingTransitNumber' or Line 11c 'BankAccountTypeCd' or Line 11d 'DepositorAccountNumber'.	Incorrect Data	Reject	Active
F1040EZ-071	If 'SpouseSSN' has a value in the Return Header, then 'SpousePINEnteredBy' must have a value.	Missing Data	Reject	Active
F1040EZ-073	If Form 1040EZ, filing status is "Single" ('SpouseSSN' does not have a value in the Return Header), then Primary Signature must have a value.	Missing Data	Reject	Active
F1040EZ-074	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then Primary Signature must have a value in the Return Header.	Missing Data	Reject	Active
F1040EZ-075	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then Spouse Signature must have a value in the Return Header.	Missing Data	Reject	Active
F1040EZ-076	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then Primary Signature must have a value in the Return Header.	Missing Data	Reject	Active
F1040EZ-077	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.	Missing Data	Reject	Active
F1040EZ-078	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.	Missing Data	Reject	Active

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F1040EZ-079	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd2' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.	Missing Data	Reject	Active
F1040EZ-080	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd2' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.	Missing Data	Reject	Active
F1040EZ-081	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingCodeTxt' has a value and Spouse Signature does not have a value in the Return Header, then Primary Signature must have a value in the Return Header.	Missing Data	Reject	Active
F1040EZ-082	If Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingCodeTxt' has a value and Primary Signature does not have a value in the Return Header, then Spouse Signature must have a value in the Return Header.	Missing Data	Reject	Active
F1040EZ-087	If Form 1040EZ, 'SpouseSSN' has a value in the Return Header, then the Filer Name in the Return Header must contain an ampersand(&).	Incorrect Data	Reject	Active
F1040EZ-088	If Form 1040EZ, 'SpouseSSN' has a value in the Return Header and both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' have a value, then checkbox 'PersonalRepresentativeInd' must be checked.	Missing Data	Reject	Active
F1040EZ-336	If 'SpouseSSN' does not have a value in the Return Header and Form 1040EZ, 'PrimaryDateOfDeath' has a value and Line 11a 'RefundAmt' has a non-zero value, then Form 1310 must be attached to Form 1040EZ.	Missing Document	Reject	Active
F1040EZ-402	If [FEC Record] is present in the return, then in [WagesNotShownSchedule], there must be at least one 'WagesLit' that has the value "FEC".	Missing Data	Reject	Active
F1040EZ-411	If Form 1040EZ, Line 12 'AmountOwedAmt' has a value greater than zero, then Line 11a 'RefundAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1040EZ-412	If Form 1040EZ, Line 11a 'RefundAmt' has a value greater than zero, then Line 12 'AmountOwedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1040EZ-510	If Form 1040EZ, Line 5 checkbox 'PrimaryClaimAsDependentInd' is not checked, then 'PrimarySSN' in the Return Header must not be equal to a 'DependentSSN' on another tax return.	Incorrect Data	Reject	Active
F1040EZ-511	Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return in which the Filing Status is "Married filing separately".	Database Validation Error	Reject	Active
F1040EZ-513	If Form 1040EZ, Line 5 checkbox 'SpouseClaimAsDependentInd' is not checked, then Spouse SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return.	Incorrect Data	Reject	Active
F1040EZ-524	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040EZ, filing status is not "Married filing jointly" ('SpouseSSN' does not have a value in the Return Header), then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active
F1040EZ-525	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active

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F1040EZ-526	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header) and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then 'SpouseDateOfBirth' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active
F1310-003	Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' or the 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F1310-005	If two Forms 1310 are present in the Return, their 'DecedentSSN's must not be equal.	Incorrect Data	Reject	Active
F1310-006	Form 1310, 'RefundDueTaxYear' must be equal to the Tax Year in the Return Header.	Incorrect Data	Reject	Active
F1310-007	Form 1310, the year of 'DeathDt' must not be less than the Tax Year in the Return Header.	Incorrect Data	Reject	Active
F1310-008	Form 1310, 'DeathDt' must be the same as 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' in the return.	Data Mismatch	Reject	Active
F1310-009	Form 1310, Part II, Line 2a 'CourtAppointedRepInd' must have a choice of "No" indicated.	Missing Data	Reject	Active
F1310-010	Form 1310, Part II, Line 2b 'RepresentativeToBeAppointedInd' must have a choice of "No" indicated .	Missing Data	Reject	Active
F1310-011	Form 1310, Part II, line 3 'PaymentAccordingToStateLawInd' must have a choice of "Yes" indicated.	Missing Data	Reject	Active
F1310-012	Form 1310, 'RefundClaimantSSN' must not be equal to the 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	Active
F1310-013	Form 1310, 'RefundClaimantSSN' must not be equal to the 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F1310-016	If two Forms 1310 are present in the Return, their 'RefundClaimantSSN's must be equal.	Incorrect Data	Reject	Active
F1310-017	Form 1310 'RefundClaimantName' must be the same as the name entered in 'InCareOfName' in the Filer address in the Return Header.	Incorrect Data	Reject	Active
F1310-018	If two Forms 1310 are present in the Return, then their 'RefundClaimantName' must be the same.	Incorrect Data	Reject	Active
F1310-518	Form 1310, Name Control of the person claiming refund 'PersonNameControlTxt' and SSN of Person claiming Refund 'RefundClaimantSSN' must match the e-File database.	Database Validation Error	Reject	Active
F8379-001	There must be at least one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.	Missing Data	Reject	Active
F8379-002	There must be no more than one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.	Incorrect Data	Reject	Active
F8379-003	If Form 8379, Line 5 'CommunityPropertyStateInd' has a choice of "Yes" indicated, then Line 5 'CommunityPropertyStateCd' must have a value.	Incorrect Data	Reject	Active
F8379-004	If Form 8379, Line 13b(a) Joint Return 'TotalOtherIncomeAmt' must be equal to the sum of Line 13b(b) Injured Spouse 'TotalOtherIncomeAmt' and Line 13b(c) Other Spouse 'TotalOtherIncomeAmt'.	Math Error	Reject	Active
F8379-005	If Form 8379, Line 15a Joint Return 'StandardOrItemizedDeductionAmt' must be equal to the sum of Line 15b Injured Spouse 'StandardOrItemizedDeductionAmt' and Line 15c Other Spouse 'StandardOrItemizedDeductionAmt'.	Math Error	Reject	Active
F8379-006	If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' must be equal to the sum of Line 16b Injured Spouse 'AllocatedExemptionCnt' and Line 16c Other Spouse 'AllocatedExemptionCnt'.	Math Error	Reject	Active
F8379-008	If Form 8379, Line 17a Joint Return 'CreditAmt' must be equal to the sum of Line 17b Injured Spouse 'CreditAmt' and Line 17c Other Spouse 'CreditAmt'.	Math Error	Reject	Active
F8379-009	If Form 8379, Line 20a Joint Return 'EstimatedTaxPaymentAmt' must be equal to the sum of Line 20b Injured Spouse 'EstimatedTaxPaymentAmt' and Line 20c Other Spouse 'EstimatedTaxPaymentAmt'.	Math Error	Reject	Active

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F8379-011	If Form 8379 is present in the return, then Filer must not have a 'ForeignAddress' in the Return Header.	Incorrect Data	Reject	Active
F8379-012	If Form 8379 is present in the return, then the 'State' of Filer address in the Return Header must not have the value "PR" or "VI".	Incorrect Data	Reject	Active
F8379-014	If Form 8379 is present in the return, then 'SpouseSSN' must have a value.	Missing Data	Reject	Active
F8379-015	If Form 8379, Line 13a(a) Joint Return 'WagesAmt' must be equal to the sum of Line 13a(b) Injured Spouse 'WagesAmt' and Line 13a(c) Other Spouse 'WagesAmt'.	Math Error	Reject	Active
F8379-016	If Form 8379, Line 14a Joint Return 'IncomeAdjustmentAmt' must be equal to the sum of Line 14b Injured Spouse 'IncomeAdjustmentAmt' and Line 14c Other Spouse 'IncomeAdjustmentAmt'.	Math Error	Reject	Active
F8379-017	If Form 8379, Line 18a Joint Return 'OtherTaxesAmt' must be equal to the sum of Line 18b Injured Spouse 'OtherTaxesAmt' and Line 18c Other Spouse 'OtherTaxesAmt'.	Math Error	Reject	Active
F8379-018	If Form 8379, Line 19a Joint Return 'FederalIncomeTaxWithheldAmt' must be equal to the sum of Line 19b Injured Spouse 'FederalIncomeTaxWithheldAmt' and Line 19c Other Spouse 'FederalIncomeTaxWithheldAmt'.	Math Error	Reject	Active
F8379-020	If Form 8379 is present in the return, then Form 8833 or Form 8888 must not be present in the return.	Incorrect Data	Reject	Active
F8862-001	Form 8862, Line 1 'EICEligCImFilingYr' must be equal to 'TaxYear' in the Return Header.	Incorrect Data	Reject	Active
F8862-002	For each Form 8862, Line 4, 'EICEligCImDaysChldLivedInUSCnt' that has a value less than 183 days, the corresponding Line 5 'EICEligCImChildBirthMonthDay' or Line 5 'EICEligChildDeathMonthDay' must have a value.	Missing Data	Reject	Active
F8862-003	If Form 8862, Line 7 'EICEligCImLivedWithOthersInd' has a choice of "Yes" indicated, then there must be at least one 'EICEligCImOtherPersonName' and 'EICEligCImOtherPersonRInDesc' with a value among Line 7a, 7b and 7c.	Missing Data	Reject	Active
F8888-001-02	The sum of all amounts on Form 8888, Line 1a 'DirectDepositRefundAmt' and Line 4 'RefundUsedForBondPurchasesAmt' and Line 5a 'BondPurchasesAmt' and Line 7 'RefundByCheckAmt' must be equal to Line 8 'TotalAllocationOfRefundAmt'.	Math Error	Reject	Active
F8888-005	If Form 8888, Line 5c checkbox 'BeneficiaryInd' is checked, then Line 5c 'BondCoOwnerOrBeneficiaryNm' must have a value.	Missing Data	Reject	Active
F8888-007	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040EZ, Line 12a 'RefundAmt'.	Data Mismatch	Reject	Deleted
F8888-007-01	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040EZ, Line 11a 'RefundAmt'.	Data Mismatch	Reject	New
F8888-009	If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then it must be a multiple of 50 and must not be greater than 5000.	Incorrect Data	Reject	Active
F8888-010	If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDateOfDeath' must not have a value.	Incorrect Data	Reject	Active
F8888-011	If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDateOfDeath' must not have a value.	Incorrect Data	Reject	Active
F8888-012	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchasesAmt' has a value, then it must be a multiple of 50 and must not be greater than 5000.	Incorrect Data	Reject	Active

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F8888-013	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchasesAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDateOfDeath' must not have a value.	Incorrect Data	Reject	Active
F8888-014	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchasesAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDateOfDeath' must not have a value.	Incorrect Data	Reject	Active
F9465-001-01	Form 9465, Line 7 'TaxDueAmt' must not be greater than 50000. If the tax due amount is greater than 50000, complete and mail Form 9465 with Form 433-F to the mailing address provided on www.irs.gov .	Incorrect Data	Reject	Active
F9465-014	Form 9465, Line 1 'PrimarySSN' must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F9465-015	If Form 9465, Line 1 'SpouseSSN' has a value, then it must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F9465-016	If Form 9465, Line 11a 'RoutingTransitNumber' has a value, then Line 11b 'BankAccountNumber' must also have a value.	Missing Data	Reject	Active
F9465-017	If Form 9465, Line 11b 'BankAccountNumber' has a value, then Line 11a 'RoutingTransitNumber' must also have a value.	Missing Data	Reject	Active
F9465-018	In Form 9465, one of the following must have a value: Line 3 Home 'PhoneNumber' or Line 4 Work 'PhoneNumber' or Line 3 Home 'ForeignPhoneNumber' or Line 4 Work 'ForeignPhoneNumber'.	Missing Data	Reject	Active
F9465-019	If IRS Payment Record is present in the return, then Form 9465, Line 8 'PaymentAmt' must be equal to 'PaymentAmount' in IRS Payment Record.	Incorrect Data	Reject	Active
F9465-020	If Form 9465, Line 1 'SpouseName' has a value, then 'SpouseNameControl' must also have a value.	Missing Data	Reject	Active
F9465-021	If any of the following on Form 9465 has a value, it must not be all zeros: [Line 3 Home 'PhoneNumber' and Line 4 Work 'PhoneNumber' and Line 3 Home 'ForeignPhoneNumber' and Line 4 Work 'ForeignPhoneNumber'].	Incorrect Data	Reject	Active
F9465-022	If Form 9465, Line 7 'TaxDueAmt' is greater than 25000 but not more than 50000, then Line 11a 'RoutingTransitNumber' and Line 11b 'BankAccountNumber' must have a value.	Missing Data	Reject	Active
FPYMT-043-03	If the processing date is after June 22, 2013, but prior to September 22, 2013, then the 'EstimatedPaymentDueDate' in the IRS ES Payment Record must be September 16, 2013 or January 15, 2014.	Incorrect Data	Reject	Active
FPYMT-044-03	If the processing date is after September 21, 2013, but prior to January 1, 2014, then the 'EstimatedPaymentDueDate' in the IRS ES Payment Record must be January 15, 2014.	Incorrect Data	Reject	Active
FPYMT-045-01	The 'EstimatedPaymentDueDate' in the IRS ES Payment Record must not be the same as another IRS ES Payment Record filed with the same return.	Incorrect Data	Reject	Active
FPYMT-046-03	If the processing date is after December 31, 2012, but prior to January 15, 2013, then the 'EstimatedPaymentDueDate' in the IRS ES Payment Record must be April 15, 2013 or June 17, 2013 or September 16, 2013.	Incorrect Data	Reject	Active
FPYMT-047-03	If the processing date is after April 20, 2013, but prior to June 23, 2013, then the 'EstimatedPaymentDueDate' in the IRS ES Payment Record must be June 17, 2013 or September 16, 2013 or January 15, 2014.	Incorrect Data	Reject	Active
FPYMT-062	Taxpayer's Day Time Phone Number in IRS Payment Record must not equal all zeros	Incorrect Data	Reject	Active
FPYMT-063	Taxpayer's Day Time Phone Number in IRS ES Payment Record must not equal all zeros	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
FPYMT-064	'PaymentAmount' in the IRS Payment Record must not be more than 200% of the Form 1040EZ, Line 12 'AmountOwedAmt' amount. If a value is not provided on Form 1040EZ, Line 12, treat that value as zero.	Incorrect Data	Reject	Active
FPYMT-068	'PaymentAmount' in the IRS Payment Record must not be greater than 99,999,999.	Incorrect Data	Reject	Active
FPYMT-069	'PaymentAmount' in the IRS ES Estimated Payment Record must not be greater than 99,999,999.	Incorrect Data	Reject	Active
FPYMT-072	If the timestamp (in the GTX key or the Send Submissions Receipt) is on or before the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must be on the due date or before the due date.	Incorrect Data	Reject	Active
FPYMT-073	If the timestamp (in the GTX key or the Send Submissions Receipt) is on or before the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not more than 5 days prior to the received date.	Incorrect Data	Reject	Active
FPYMT-074	If the timestamp (in the GTX key or the Send Submissions Receipt) is after the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not be later than the date the return was received.	Incorrect Data	Reject	Active
FPYMT-075	If the timestamp (in the GTX key or the Send Submissions Receipt) is after the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not be prior to five days before the date the return was received by the IRS.	Incorrect Data	Reject	Active
FW2-002	Form W-2, Line 1 'WagesAmt' must have a value greater than zero unless Combat Pay has been excluded from income.	Incorrect Data	Reject	Active
FW2-003-01	Form W-2, Line a, 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Data Mismatch	Reject	Active
FW2-007	City of Form W-2, Line C 'EmployerUSAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2-008	City of Form W-2, Line C 'EmployerForeignAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2-499	Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	Active
FW2-502	Form W-2, Line B 'EmployerEIN' must match data in the eFile database.	Incorrect Data	Reject	Active
FW2-505-01	Form W-2, Line B 'EmployerEIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	Active
IND-001	'PreparerSSN' in the Return Header must not be all zeros or all nines.	Incorrect Data	Reject	Active
IND-002	The 'TaxPeriodEndDate' in the Submission Manifest must be less than the "Received Date".	Incorrect Data	Reject	Active
IND-003	'BankAccountNumber' in IRS Payment Record must not equal all zeros.	Incorrect Data	Reject	Active
IND-004	'BankAccountNumber' in 1040ES Estimated Payment Record must not equal all zeros.	Incorrect Data	Reject	Active
IND-005	If Form 9465 and IRS Payment Record are present in the return, then Form 9465, 'PaymentAmt' must be equal to 'PaymentAmount' in IRS Payment Record.	Incorrect Data	Reject	Active
IND-006	'SpouseSSN' in the Return Header must not be equal to 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	Active
IND-007	If checkbox 'ProtectiveSec108iELCRecordInd' is checked in the return, then [GeneralDependencyMedium] with Description beginning with 'Section 108(i) election explanation' must be attached to the return.	Missing Document	Reject	Active
IND-009	'TaxYear' specified in the Submission Manifest must equal the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return.	Incorrect Data	Reject and Stop	Active
IND-010	'TaxYear' must equal the year of the 'TaxPeriodBeginDate' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject and Stop	Active
IND-011	'TaxYear' must equal the year of the 'TaxPeriodEndDate' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject and Stop	Active
IND-012	If 'WagesLit' in [WagesNotShownSchedule] has the value "FEC", then [FECRecord] must be present in the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-013	In the Return Header, 'PreparerSSN' or 'PTIN' or 'STIN' or 'PreparerFirmIDNumber' must have a value, if any one of the following is true: (1) checkbox 'SelfEmployed' is checked; (2) 'PreparerPersonName' or 'PreparerFirmName' or 'PreparerUSAddress' or 'PreparerForeignAddress' has a value.	Missing Data	Reject	Active
IND-014	'EmployeeTIN' and 'EmployeeNameControl' in [FECRecord] must be the same as ['PrimarySSN' and 'PrimaryNameControl'] or ['SpouseSSN' and 'SpouseNameControl'] in the Return Header.	Incorrect Data	Reject	Active
IND-015	If checkbox 'WorkPerformedResidingInUSInd' is checked in [FECRecord], then 'USAddress' must have a value.	Incorrect Data	Reject	Active
IND-016	If 'USAddress' has a value in [FECRecord], then checkbox 'WorkPerformedResidingInUSInd' must be checked.	Missing Data	Reject	Active
IND-018	If 'PrimaryDateOfDeath' has a value in the return, then 'InCareOfName' in the Filer address in the Return Header must have a value.	Missing Data	Reject	Active
IND-019	If 'SpouseDateOfDeath' has a value in the return, then 'InCareOfName' in the Filer address in the Return Header must have a value.	Missing Data	Reject	Active
IND-020	If 'PaidPreparerInformation' is present in the Return Header, then 'NonPaidPreparerCd' must not have a value in the return.	Incorrect Data	Reject	Active
IND-021	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'PrimarySignature' has a value, then 'PrimaryDateOfBirth' must have a value.	Missing Data	Reject	Active
IND-022	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'SpouseSignature' has a value, then 'SpouseDateOfBirth' must have a value.	Missing Data	Reject	Active
IND-023	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and 'PrimarySignature' has a value, then 'PrimaryDateOfBirth' must have a value.	Missing Data	Reject	Active
IND-024	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and 'SpouseSignature' has a value, then 'SpouseDateOfBirth' must have a value.	Missing Data	Reject	Active
IND-025	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.	Missing Data	Reject	Active
IND-026	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.	Missing Data	Reject	Active
IND-027	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.	Missing Data	Reject	Active
IND-028	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.	Missing Data	Reject	Active
IND-029	If 'WagesLit' in [WagesNotShownSchedule], has the value "FEC", then the corresponding 'WagesNotShownAmt' must be equal to the sum of the 'ForeignEmployerCompensationAmt' from all of the FEC Records present in the return. When evaluating this a tolerance of \$5 is allowed.	Incorrect Data	Reject	Active
IND-031	'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGI' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active
IND-032	'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpousePriorYearAGI' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active
IND-033	The year of 'PrimaryDateOfDeath' must not be less than 'TaxYear' in the Return Header.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-034	The year of 'SpouseDateOfDeath' must not be less than 'TaxYear' in the Return Header.	Incorrect Data	Reject	Active
IND-035	'PrimaryDateOfDeath' in the return must match that in the e-File database.	Database Validation Error	Reject	Active
IND-036	'SpouseDateOfDeath' in the return must match that in the e-File database.	Database Validation Error	Reject	Active
IND-037	If 'PrimaryDateOfDeath' has a value, then the Filer address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject	Active
IND-038	If 'SpouseDateOfDeath' has a value, then the Filer address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject	Active
IND-039	If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' must have a value.	Incorrect Data	Reject	Active
IND-040	If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePhone' must have a value.	Incorrect Data	Reject	Active
IND-041	If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePIN' must have a value.	Incorrect Data	Reject	Active
IND-042	If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then checkbox 'SurvivingSpouseInd' must not be checked.	Incorrect Data	Reject	Active
IND-043	If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then checkbox 'PersonalRepresentativeInd' must not be checked.	Incorrect Data	Reject	Active
IND-044	If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then 'PrimaryDateOfDeath' must not have a value.	Incorrect Data	Reject	Active
IND-045	If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then 'SpouseDateOfDeath' must not have a value.	Incorrect Data	Reject	Active
IND-046	Form 8862 must be present in the return. e-File database indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance.	Incorrect Data	Reject	Active
IND-049	Tax returns from the U.S. Possessions of American Samoa, Guam, U.S. Virgin Islands and the Commonwealth of the Northern Mariana Islands may not be electronically filed.	Unsupported	Reject	Active
IND-051	'BankAccountNumber' in Form 9465 must not be equal to all zeros.	Incorrect Data	Reject	Active
IND-052	The TIN present in the IRS Submission Manifest must be equal to the Primary SSN in the Return Header.	Data Mismatch	Reject and Stop	Active
IND-053	The 'IPAddress' in the Return Header must not equal all zeros.	Incorrect Data	Reject	Active
IND-055	'AddressLine2' in the Return Header must not have a value.	Incorrect Data	Reject	Active
IND-056	If 'PrimarySignature' has a value in the Return Header, then 'PrimaryPINEnteredBy' must have a value.	Missing Data	Reject	Active
IND-057	If 'SpouseSignature' has a value in the Return Header, then 'SpousePINEnteredBy' must have a value.	Missing Data	Reject	Active
IND-058	If 'PrimarySignature' has a value in the Return Header, then 'PrimarySignatureDate' must have a value.	Missing Data	Reject	Active
IND-059	If 'SpouseSignature' has a value in the Return Header, then 'SpouseSignatureDate' must have a value.	Missing Data	Reject	Active
IND-180	The Identity Protection Personal Identification Number (IPPIN) must match the e-File database. Please double check your entry and resubmit your return with the correct number.	Database Validation Error	Reject and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-181	The Primary taxpayer did not enter a valid Identity Protection Personal Identification Number (IPPIN). Please refer to Notice CP01A for further information and resubmit your return with the correct number, if applicable.	Database Validation Error	Reject and Stop	Active
IND-508	Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return for which filing status is Married Filing Jointly or [filing status is Married Filing Separately and the Spouse exemption is claimed].	Database Validation Error	Reject	Active
IND-510	Spouse SSN in the Return Header must not be equal to the Primary SSN on another tax return.	Duplicate Condition	Reject	Active
IND-513	The Spouse SSN in the Return Header must not be equal to the Spouse SSN in another return filed for the same tax year.	Duplicate Condition	Reject	Active
IND-515	The Primary SSN in the Return Header must not be equal to the Primary SSN in another return filed for the same tax year.	Duplicate Condition	Reject	Active
IND-521	The Year of Birth of the Primary SSN must not be greater than the Tax Year in the Return Header.	Incorrect Data	Reject	Active
IND-531	If Primary Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.	Database Validation Error	Reject	Active
IND-532	If Spouse Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.	Database Validation Error	Reject	Active
IND-570	The Year of Birth of the Spouse SSN must not be greater than the Tax Year in the Return Header.	Database Validation Error	Reject	Active
IND-664	If the Primary SSN appears more than once in the e-File database, then 'PINTypeCode' in the Return Header must not have the value "Self-Select On-Line".	Database Validation Error	Reject	Active
IND-665	If the Primary SSN appears more than once in the e-File database, then 'PINTypeCode' in the Return Header must not have the value "Self-Select Practitioner".	Database Validation Error	Reject	Active
IND-666	If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCode' must not have the value "Self-Select On-Line".	Database Validation Error	Reject	Active
IND-667	If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCode' must not have the value "Self-Select Practitioner".	Database Validation Error	Reject	Active
IND-672	In the Return Header, if 'PINTypeCode' has the value "Practitioner" or "Self-Select Practitioner", then 'PractitionerPIN' must have a value.	Missing Data	Reject	Active
IND-673	In the Return Header, if 'PINTypeCode' has the value "Self-Select On-Line", then 'PractitionerPIN' must not have a value.	Missing Data	Reject	Active
IND-674	If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCode' in the Return Header must not have the value "Self-Select On-Line".	Database Validation Error	Reject	Active
IND-675	If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCode' in the Return Header must not have the value "Self-Select Practitioner".	Database Validation Error	Reject	Active
IND-679	If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCode' must not have the value "Self-Select On-Line".	Database Validation Error	Reject	Active
IND-680	If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCode' must not have the value "Self-Select Practitioner".	Database Validation Error	Reject	Active
IND-689	The year of the 'PrimarySignatureDate' in the Return Header must be equal to the processing year.	Missing Document	Reject	Active
IND-694	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", then 'JuratDisclosureCode' must have the value "Self Select PIN By ERO".	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-695	If 'PINTypeCode' in the Return Header has the value "Practitioner", then 'JuratDisclosureCode' must have the value "Practitioner PIN".	Incorrect Data	Reject	Active
IND-696	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then 'JuratDisclosureCode' must have the value "Online Self Select PIN".	Incorrect Data	Reject	Active
IND-699	If 'PINTypeCode' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGI' and 'PrimaryPriorYearPIN' and 'PrimaryElectronicFilingPIN' and 'SpousePriorYearAGI' and 'SpousePriorYearPIN' and 'SpouseElectronicFilingPIN'.	Incorrect Data	Reject	Active
IND-769	'IdentityProtectionPIN' in the Return Header must be numeric digits.	Incorrect Data	Reject and Stop	Attribute Change
IND-901	The Primary SSN in the Return Header has been locked because Social Security Administration records indicate the number belongs to a deceased individual.	Database Validation Error	Reject and Stop	Active
IND-902	The Primary SSN in the Return Header has been locked. The account was locked per the taxpayer's request.	Database Validation Error	Reject and Stop	Active
IND-903	The Primary SSN in the Return Header has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.	Database Validation Error	Reject and Stop	Active
IND-904	The Primary SSN in the Return Header has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.	Database Validation Error	Reject and Stop	Active
IND-941	The Spouse SSN in the Return Header has been locked because Social Security Administration records indicate the number belongs to a deceased individual.	Database Validation Error	Reject and Stop	Active
IND-942	The Spouse SSN in the Return Header has been locked. The account was locked per the taxpayer's request.	Database Validation Error	Reject and Stop	Active
IND-943	The Spouse SSN in the Return Header has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.	Database Validation Error	Reject and Stop	Active
IND-944	The Spouse SSN in the Return Header has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.	Database Validation Error	Reject and Stop	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
R0000-007-01	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 for the corresponding State Abbreviation. See Publication 4164.	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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
R0000-024	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
R0000-030	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
R0000-046	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
R0000-051	The Federal Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header	Data Mismatch	Reject and Stop	Active
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject and Stop	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 and Stop	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
R0000-080	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
R0000-087-01	EIN of the Paid Preparer Firm in the Return Header must not equal all zeros or all nines.	Incorrect Data	Reject	Active
R0000-088	The eight numeric digits of the PTIN (of the Paid Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	Active
R0000-092-01	'PrimarySSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	Active
R0000-093-01	If 'SpouseSSN' in the Return Header has a value, then it must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	Active
R0000-095-01	'PrimarySignature' in the Return Header must not equal all zeros.	Incorrect Data	Reject	Active
R0000-096-01	'SpouseSignature' in the Return Header must not equal all zeros.	Incorrect Data	Reject	Active
R0000-113	The eight numeric digits of the STIN (of the Paid Preparer) following the letter S, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	Active
R0000-114	The Submission Manifest's 'TaxPeriodBeginDate' value for month and day should be January 1.	Incorrect Data	Reject	Active
R0000-115	The Submission Manifest's 'TaxPeriodEndDate' value for month and day should be December 31.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-116-01	If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then State must have the value "AA", "AE" or "AP".	Incorrect Data	Reject	Active
R0000-117	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 "DPO" OR "FPO".	Incorrect Data	Reject	Active
R0000-118-01	If first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then 'OriginatorTypeCd' in the Return Header must have the value "OnlineFiler".	Incorrect Data	Reject and Stop	Active
R0000-119-01	If 'OriginatorTypeCd' in the Return Header has the value "OnlineFiler", then the first two digits of the EFIN in the IRS Submission Manifest must be 10 or 21 or 32 or 44 or 53.	Incorrect 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
R0000-121	The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.	Unsupported	Reject and Stop	Active
R0000-123	If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.	Missing Data	Reject	Active
R0000-125	The Name in the Return Header must contain a less-than sign (<).	Incorrect Data	Reject	Active
R0000-126	There can be no more than two less-than signs (<) in the Name in the Return Header.	Incorrect Data	Reject	Active
R0000-127	The character following the first less-than sign in the Name in the Return Header must be an alphabetic character.	Incorrect Data	Reject	Active
R0000-129-01	The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing.	Incorrect Data	Reject	Active
R0000-130-01	The 4th and 5th digits of the 'SpouseSSN' in the Return Header must be equal to "00" for testing.	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
R0000-500	Primary SSN and the Primary Name Control in the Return Header must match the e-File database.	Database Validation Error	Reject and Stop	Active
R0000-503	Spouse SSN and the Spouse Name Control in the Return Header (or Line 6b 'ExemptSpouseNameControl' in the return - For 1040/1040A returns) must match the e-File database.	Database Validation Error	Reject and Stop	Verbiage Change
R0000-902	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 and Stop	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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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-010	The Tax Year referenced in the State Submission Manifest must match the Tax Year of the linked Federal return.	Data Mismatch	Reject	Active
STATE-011	An SSN (either the Primary or the Spouse) referenced in the State Submission Manifest must match an SSN (either the Primary or the Spouse) of a linked Federal return.	Data Mismatch	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-013	The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.	Unsupported	Reject and Stop	Active
STATE-015	If the Submission Category in the State Submission Manifest has a value of ("CORP" or "PART" or "IND" or "EO"), then 'TaxYear' 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
STATE-016	If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP"), then 'TaxYear' in the State Submission Manifest must be the same as processing year.	Incorrect Data	Reject and Stop	Active
STATE-017	If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP"), then 'IRSSubmissionId' in the State Submission Manifest must not have a value.	Incorrect Data	Reject and Stop	Active
STATE-019	In the State Submission Manifest, if the Submission Category has a value of ("IND" or "INDEP"), then ('PrimarySSN' and 'PrimaryNameControl') or 'TempID' must have a value.	Incorrect Data	Reject and Stop	Active
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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