

## 1040SS(PR) BUSINESS RULES FOR TAX YEAR 2012

### Version 2012v4.1

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040SSPR-001	If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" or "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the 'SpouseNameControl' must have a value in the Return Header.	Missing Data	Reject	Active
F1040SSPR-002	If any of the following Form 1040-SS (PR) fields have a value, then all of these fields must have a value: Part I, Line 12b 'RoutingTransitNumber', Line 12c 'BankAccountTypeCd', Line 12d 'DepositorAccountNumber'.	Missing Data	Reject	Active
F1040SSPR-003	If any of the following fields on Form 1040-SS (PR), have a value, then Form 8888 must not be present in the return: Part I, Line 12b 'RoutingTransitNumber' or Line 12c 'BankAccountTypeCd' or Line 12d 'DepositorAccountNumber'.	Incorrect Data	Reject	Active
F1040SSPR-004	If Form 1040-SS (PR), Part I, Line 12a checkbox 'Form8888Ind' is checked, then Line 12b 'RoutingTransitNumber' and Line 12c 'BankAccountTypeCd' and Line 12d 'DepositorAccountNumber' must not have a value.	Incorrect Data	Reject	Active
F1040SSPR-005	If Form 8888 is present in the return, then Form 1040-SS (PR), Part I, Line 12a checkbox 'Form8888Ind' must be checked.	Missing Data	Reject	Active
F1040SSPR-006	If Form 1040-SS (PR), Part I, Line 12a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached to Part I, Line 12a.	Missing Document	Reject	Active
F1040SSPR-007	Each 'QualifyingChildSSN' on Form 1040-SS (PR), Part I, Line 2(b) must be a valid SSN/ITIN/ATIN.	Incorrect Data	Reject	Active
F1040SSPR-008	Each Qualifying Child that has a value on Form 1040-SS (PR) Part I, Line 2a must be under age 17.	Incorrect Data	Reject	Active
F1040SSPR-009	Each 'QualifyingChildSSN' that has a value on Form 1040-SS (PR), Part I, Line 2(b) must not be equal to another qualifying child SSN in the same return.	Duplicate Condition	Reject	Active
F1040SSPR-011	If Form 1040-SS (PR), Part II, Line 2 'TotalSocSecAndMedcrWithheldAmt' has a non-zero value, then it must be equal to the sum of Form 499R-2/W-2PR, Line 21 'SocialSecurityTaxAmt' and Line 23 'MedicareTaxWithheldAmt'.	Math Error	Reject	Deleted
F1040SSPR-011-01	If Form 1040-SS (PR), Part II, Line 2 'TotalSocSecAndMedcrWithheldAmt' has a non-zero value, then it must be equal to the sum of Form 499R-2/W-2PR, Line 18 'SocialSecurityTaxAmt' and Line 20 'MedicareTaxWithheldAmt'.	Math Error	Reject	New
F1040SSPR-013	Each 'QualifyingChildSSN' claimed on Form 1040-SS (PR), Part I, Line 2(b) must not be equal to 'SpouseSSN' in the Return Header.	Duplicate Condition	Reject	Active
F1040SSPR-014	Each 'QualifyingChildSSN' claimed on Form 1040-SS (PR), Part I, Line 2(b) must not be equal to 'PrimarySSN' in the Return Header.	Duplicate Condition	Reject	Active
F1040SSPR-015	If Form 1040-SS (PR), Part I, Line 4 'HouseholdEmploymentTax' has a non-zero value, then Schedule H (Form 1040) must be attached to Line 4.	Missing Document	Reject	Deleted
F1040SSPR-015-01	If Form 1040-SS (PR), Part I, Line 4 'HouseholdEmploymentTaxAmt' has a non-zero value, then Schedule H (Form 1040) must be attached to Line 4.	Missing Document	Reject	New
F1040SSPR-016	If Form 1040-SS (PR), Part I, Line 6 'EstimatedTaxPaymentsAmt' has a non-zero value, then Line 10 'TotalPaymentsAmt' must have a non-zero value.	Missing Data	Reject	Active

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F1040SSPR-017	If Form 1040-SS (PR), Part I, Line 7 'ExSocSecTaxWithheldAmt' has a non-zero value, then Line 10 'TotalPaymentsAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040SSPR-018	If Form 1040-SS (PR), Part II, Line 3 'AdditionalChildTaxCreditAmt' has a non-zero value, then Line 10 'TotalPaymentsAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040SSPR-019	If Form 1040-SS (PR), Part I, Line 9 'HealthCoverageTaxCreditAmt' has a non-zero value, then Line 10 'TotalPaymentsAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040SSPR-020	If Form 1040-SS (PR), Part I, Line 10 'TotalPaymentsAmt' has a non-zero value, then it must be equal to the sum of Line 6 'EstimatedTaxPaymentsAmt' and Line 7 'ExSocSecTaxWithheldAmt' and Line 9 'HealthCoverageTaxCreditAmt' and Part II, Line 3 'AdditionalChildTaxCreditAmt'.	Math Error	Reject	Active
F1040SSPR-021	If Form 1040-SS (PR), Part I, Line 10 'TotalPaymentsAmt' is not equal to Line 5 'TotalTaxAmt', then one of the following must have a non-zero value: Line 11 'OverpaidAmt' or Line 12a 'RefundAmt' or Line 13 'AppliedToESTaxAmt' or Line 14 'AmountOwedAmt'.	Missing Data	Reject	Active
F1040SSPR-022	If Form 1040-SS (PR), Part I, Line 7 'ExSocSecTaxWithheldAmt' has a non-zero value, then at least one of the following must be attached to Line 7: Form W-2AS or Form W-2CM or Form W-2GU or Form W-2VI or Form 499R-2/W-2PR.	Missing Document	Reject	Active
F1040SSPR-023	If Form 1040-SS (PR), Part II, Line 2 'TotalSocSecAndMedcrWithheldAmt' has a non-zero value, then Form 499R-2/W-2PR must be attached to Line 2.	Missing Document	Reject	Active
F1040SSPR-024	If Form 1040-SS (PR) includes only one Part V 'SelfEmploymentTaxGrp' and Part V, Line A checkbox 'ExemptForm4361Ind' is not checked, then Part V, Line 12 'SelfEmploymentTaxAmt' must be equal to Part I, Line 3 'SelfEmploymentTaxAmt'.	Data Mismatch	Reject	Active
F1040SSPR-028	If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then 'SpousePINEnteredBy' must have a value.	Missing Data	Reject	Active
F1040SSPR-029	On Form 1040-SS (PR), the 'SSN' entered on each Part III, 'FarmingProfitLoss' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F1040SSPR-030	On Form 1040-SS (PR), the 'SSN' entered on each Part IV, 'ProfitLossFromBusiness' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F1040SSPR-031	On Form 1040-SS (PR), the 'SSN' entered on each Part V, 'SelfEmploymentTaxGrp' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F1040SSPR-032	If Form 1040-SS (PR) includes two Part V, 'SelfEmploymentTaxGrp', then their SSN's must not be equal.	Incorrect Data	Reject	Active
F1040SSPR-033	If Form 1040-SS (PR), Part I, Line 11 'OverpaidAmt' has a value greater than zero, then it must be equal to the sum of Line 12a 'RefundAmt' and Line 13 'AppliedToESTaxAmt'.	Math Error	Reject	Active
F1040SSPR-034	If Form 1040-SS (PR), Part I, Line 14 'AmountOwedAmt' has a non-zero value, then Line 5 'TotalTaxAmt' must be greater than Line 10 'TotalPaymentsAmt'.	Incorrect Data	Reject	Active
F1040SSPR-040	Form 1040-SS (PR), Part IV, Line 1 'GrossReceiptsOrSalesAmt' minus (-) Line 1 'ReturnsAndAllowancesAmt' must be equal to Line 1 'NetGrossReceiptsAmt'.	Math Error	Reject	Active
F1040SSPR-043	Form 1040-SS (PR), Part I, Line 5 'TotalTaxAmt' or Line 10 'TotalPaymentsAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040SSPR-044-01	Form 1040-SS (PR), Part I, Line 5 'TotalTaxAmt' must be equal to the sum of the following: Line 3 'SelfEmploymentTaxAmt' and Line 4 'HouseholdEmploymentTaxAmt' and Line 5 'SocSecMedicareTaxUnrptdTipAmt' and Line 5 'UncollectedSocSecTaxOnTipsAmt' and Line 5 'UncollectedSocSecMedTaxAmt' and Line 5 'UncollectedSocSecMedTaxGTLIAmt' and Line 5 'RepymtOfAdvncPymtRcvdInErrAmt'.	Math Error	Reject	Verbiage Change

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040SSPR-046	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is not checked, (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimarySignature' must have a value in the Return Header.	Missing Data	Reject	Active
F1040SSPR-047	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDateOfDeath' does not have a value, then 'PrimarySignature' must have a value in the Return Header.	Missing Data	Reject	Active
F1040SSPR-048	If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpouseDateOfDeath' does not have a value, then 'SpouseSignature' must have a value in the Return Header.	Missing Data	Reject	Active
F1040SSPR-055	If Form 1040-SS (PR), Part II, Line 3 'AdditionalChildTaxCreditAmt' has a non-zero value, then Part II, Line 2 'TotalSocSecAndMedcrWithheldAmt' or Part I, Line 3 'SelfEmploymentTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040SSPR-056	If Form 1040-SS (PR), Part II, Line 3 'AdditionalChildTaxCreditAmt' has a non-zero value, then Part I, Line 2(b) must have at least three 'QualifyingChildSSN's.	Incorrect Data	Reject	Active
F1040SSPR-058	If Form 1040-SS, Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Name in the Return Header must contain an ampersand.	Incorrect Data	Reject	Active
F1040SSPR-059	If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain either " DECD " or "<DECD".	Incorrect Data	Reject	Active
F1040SSPR-060	If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain "DECD &".	Incorrect Data	Reject	Active
F1040SSPR-061	'IdentityProtectionPIN' in the Return Header must not have a value on a Form 1040-SS(PR) return.	Incorrect Data	Reject	Active
F1040SSPR-062	If Form 1040-SS (PR), Part III 'FarmingProfitLoss' is present, then at least one of the following must have a non-zero value: Line 11 'GrossIncome' or Line 35 'TotalExpenses' or Line 36 'NetFarmProfitOrLoss'.	Missing Data	Reject	Active
F1040SSPR-063	If Form 1040-SS (PR), Part IV 'ProfitLossFromBusinessType' is present, then at least one of the following must have a non-zero value: Line 1 'GrossReceiptsOrSalesAmt' or Line 5 'GrossIncomeAmt' or Line 26 'TotalExpensesAmt' or Line 27 'NetProfitOrLossAmt'.	Missing Data	Reject	Active
F1040SSPR-064	If Form 1040-SS (PR), Part I, Line 4 'HouseholdEmploymentTax' and any Schedule H (Form 1040), Line 24 'CombinedFUTATaxPlusNetTaxesAmt' have non-zero values, then Form 1040-SS (PR), Part I, Line 4 'HouseholdEmploymentTax' must be equal to the sum of all Schedule H (Form 1040), Line 24 'CombinedFUTATaxPlusNetTaxesAmt'.	Data Mismatch	Reject	Disabled
F1040SSPR-065	If Form 1040-SS (PR), Part I, Line 4 'HouseholdEmploymentTax' has a non-zero value and all Schedule H (Form 1040), Line 24 'CombinedFUTATaxPlusNetTaxesAmt' has a zero value or no entry, then Form 1040-SS (PR), Part I, Line 4 'HouseholdEmploymentTax' must be equal to the sum of all Schedule H (Form 1040), Line 6 'TotSocSecMedcrAndFedIncmTaxAmt'.	Data Mismatch	Reject	Disabled
F1040SSPR-066	If Form 1040-SS (PR), Part V, Line 8c 'WagesSubjectToSSTAmt' has a non-zero value, then Form 8919 must be present in the return.	Missing Document	Reject	Active
F1040SSPR-067	If Form 1040-SS (PR), 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then the return must not be filed electronically.	Unsupported	Reject	Active
F1040SSPR-069	Form 1040-SS (PR), Line 5 'SocSecMedicareTaxUnrptdTipAmt' must be equal to the sum of all Form 4137, Line 13 'SocSecMedicareTaxUnrptdTipAmt'.	Data Mismatch	Reject	Active

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F1040SSPR-070	Form 1040-SS (PR), Line 5 'UncollectedSocSecMedTaxAmt' must be equal to the sum of all Form 8919, Line 13 'UncollectedSocSecMedTaxAmt'.	Data Mismatch	Reject	Active
F1040SSPR-071	If Form 1040-SS (PR), Part III, Line 12 'CarAndTruckExpenses' has a non-zero value, then Form 4562 must be attached to Line 12.	Missing Document	Reject	Active
F1040SSPR-072	If Form 1040-SS (PR), Part I, Line 9 'HealthCoverageTaxCreditAmt' has a non-zero value, then Form 8885 must be present in the return.	Missing Document	Reject	Active
F1040SSPR-073	If Form 1040-SS (PR), Part I, Line 11 'OverpaidAmt' is greater than zero, then it must be equal to the sum of the following: Line 12a 'RefundAmt' and Line 13 'AppliedToEsTaxAmt'.	Math Error	Reject	Active
F1040SSPR-074	If Form 1040-SS (PR), Part I, Line 11 'OverpaidAmt' has a non-zero value, then Line 10 'TotalPaymentsAmt' must be greater than Line 5 'TotalTaxAmt'.	Incorrect Data	Reject	Active
F1040SSPR-075	If Form 1040-SS (PR), Part I, Line 10 'TotalPaymentsAmt' is greater than Line 5 'TotalTaxAmt' and [Line 13 'AppliedToEsTaxAmt' is equal to Line 11 'OverpaidAmt'], then Line 12a 'RefundAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040SSPR-076	If Form 1040-SS (PR), Line 10 'TotalPaymentsAmt' is greater than Line 5 'TotalTaxAmt' and [Line 13 'AppliedToEsTaxAmt' is less than Line 11 'OverpaidAmt'], then Line 12a 'RefundAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040SSPR-077	If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value, then Filer Name in the Return Header must contain " DECD".	Incorrect Data	Reject	Active
F1040SSPR-078	If Form 1040-SS (PR), Part I, Line 5 'RepymtOfAdvncPymtRcvdInErrCd' has the value "HCTC", then Form 8885 must be present in the return.	Missing Document	Reject	Active
F1040SSPR-079	If Form 1040-SS (PR), Part I, Line 5 'SocSecMedicareTaxUnrptdTipAmt' has a non-zero value, then Form 4137 must be present in the return..	Missing Document	Reject	Active
F1040SSPR-081	If Form 1040-SS (PR), Part I, Line 5 'UncollectedSocSecMedTaxAmt' has a non-zero value, then Form 8919 must be present in the return.	Missing Document	Reject	Active
F1040SSPR-082	In each Form 1040-SS (PR), Part V, if Line 8a 'SocSecWagesAndTipsAmt' has a value greater than 110099, then the corresponding following lines must have a zero value if an amount is entered: Line 8b 'UnreportedTipsSubjToSocSecAmt' and Line 8c 'WagesSubjectToSSTAmt' and Line 8d 'TotalWagesAndUnreportedTipsAmt' and Line 9 'AllowableSEAmt' and Line 10 'TaxBaseAmt'.	Incorrect Data	Reject	Active
F1040SSPR-411	If Form 1040-SS (PR), Part I, Line 14 'AmountOwedAmt' has a value greater than zero, then Line 12a 'RefundAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1040SSPR-412	If Form 1040-SS (PR), Part I, Line 12a 'RefundAmt' has a value greater than zero, then Line 14 'AmountOwedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1040SSPR-413-01	If Form 1040-SS (PR), Part I, Line 4 'HouseholdEmploymentTaxAmt' must be equal to the sum of all Schedule H (Form 1040), Line 6 'TotSocSecMedcrAndFedIncmtTaxAmt' and Line 24 'CombinedFUTATaxPlusNetTaxesAmt'.	Math Error	Reject	New
F1040SSPR-504	Each 'QualifyingChildSSN' and the corresponding 'QualifyingChildNameControl' on Form 1040-SS (PR), Part I, Line 2 must match data in the e-File database.	Database Validation Error	Reject	Active
F1040SSPR-507	'QualifyingChildSSN' on Form 1040-SS (PR), Part I, Line 2(b) was used as 'QualifyingChildSSN' or 'DependentSSN' in a previously accepted tax return for the same tax period.	Duplicate Condition	Reject	Active
F1040SSPR-511	If Line 1 checkbox "Single" or checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2), then the Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return in which "Married filing separately" is the filing status.	Database Validation Error	Reject	Active

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F1040SSPR-512	Each Qualifying Child's SSN on this return must not be the same as the Primary or Secondary SSN on this return. The Qualifying Child's SSN must not be the same as the Primary or Secondary on another return in which this SSN was claimed as an exemption.	Incorrect Data	Reject	Active
F1040SSPR-513	Spouse SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return.	Incorrect Data	Reject	Active
F1040SSPR-524	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040-SS(PR), Line 1 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active
F1040SSPR-525	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040-SS(PR), Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDateOfDeath' does not have a value, then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active
F1040SSPR-526	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040-SS(PR), Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpouseDateOfDeath' does not have a value, then 'SpouseDateOfBirth' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active
F1040SSPR-533	If a Qualifying Child's 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.	Incorrect Data	Reject	Active
F1040SSPR-544	The Primary SSN must not be the same as a Dependent SSN on another tax return if any qualifying children are listed in this return.	Database Validation Error	Reject	Active
F1040SSPR-563	Each Qualifying Child SSN must not be equal to a Qualifying Child SSN in another return.	Incorrect Data	Reject	Active
F1040SSPR-571	For each 'QualifyingChildSSN' claimed on Form 1040-SS (PR), Part I, Line 2(b), the Year of Birth in the e-File database must not be greater than the Tax Year in the Return Header.	Incorrect Data	Reject	Active
F4137-001	Form 4137, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F4137-002	If two Forms 4137 are present in the return, then their 'SSN's must not be equal.	Incorrect Data	Reject	Active
F499R2W2PR-001	Form 499R-2/W-2PR, Line 3 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F499R2W2PR-002	Form 499R-2/W-2PR, Line 4 'EIN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	Active
F499R2W2PR-003	City of Form 499R-2/W-2PR, Line c 'EmployerUSAddress' must contain at least three characters.	Incorrect Data	Reject	Active
F499R2W2PR-004	City of Form 499R-2/W-2PR, Line c 'EmployerForeignAddress' must contain at least three characters.	Incorrect Data	Reject	Disabled
F499R2W2PR-502	Form 499R-2/W-2PR, Line 4 'EIN' must match data in the e-File database.	Database Validation Error	Reject	Active
F499R2W2PR-505	Form 499R-2/W-2PR, Line 4 'EIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	Active
F8885-001	Form 8885, 'RecipientsSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F8885-002	If two Forms 8885 are present in the return, then their 'RecipientsSSN's must not be equal.	Incorrect Data	Reject	Active

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F8885-004	Form 8885 - Information provided to the IRS indicates filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.	Incorrect Data	Reject	Active
F8885-005	Form 8885 - Information provided to the IRS indicates the Spouse is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.	Incorrect Data	Reject	Active
F8885-006-01	If Form 8885, Line 5 'HealthCoverageTaxCreditAmt' has a value greater than zero, then 'Form8885PaperDocumentInd' must have a value in the Return Header or a binary attachment with Description "Form 8885 Required Documents" must be present in the Return.	Missing Data	Reject	Active
F8885-008	The sum of all Forms 8885, Line 5 'HealthCoverageTaxCreditAmt' with an amount less than zero must be equal to Form 1040-SS (PR), Line 5 'RepymtOfAdvncPymtRcvdInErrAmt'. The negative sign for the Form 8885, Line 5 amount will be disregarded.	Data Mismatch	Reject	Active
F8885-009	The sum of all Forms 8885, Line 5 'HealthCoverageTaxCreditAmt' with an amount less than zero must be equal to Form 1040SSPR, Line 5 'RepymtOfAdvncPymtRcvdInErrAmt'. The negative sign for the Form 8885, Line 5 amount will be disregarded.	Data Mismatch	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
F8888-008	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040-SS(PR), Part I, Line 12a 'RefundAmt'.	Data Mismatch	Reject	Active
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
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

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F8919-001	Form 8919, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F8919-002	If two Forms 8919 are present in the return, then their SSN's must not be equal.	Incorrect Data	Reject	Active
F8919-003-01	For each firm on Form 8919 with a value of "A" or "C" on column (c) 'UncollectedSocSecMedReasonCd', the corresponding 'CorrespondenceReceivedDt' on column (d) must have a value.	Missing 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 <a href="http://www.irs.gov">www.irs.gov</a> .	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-067	'PaymentAmount' in the IRS Payment Record must not be more than 200% of the Form 1040-SS(PR), Line 14 'AmountOwedAmt'. If a value is not provided on Form 1040-SS(PR), Line 14, 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
FT-001	If Form T, Part I, Line 5a, 'AmountOfOtherConsideration' has a non-zero value, then the literal on Part I, Line 5b, 'NatureOfOtherConsideration' must have a value.	Missing Data	Reject	Active
FT-002	If Form T, Part III, Line 5a, 'AmountRcvdInOtherConsideration' has a non-zero value, then the literal on Part III, Line 5b, 'NatureOfOtherConsideration' must have a value.	Missing Data	Reject	Active
FT-003	If Form T, Part I, Line 3b 'DateAcquired' has a value, then the date must be after December 31, 2010 but before January 1, 2012.	Incorrect Data	Reject	Active
FT-004	If Form T, Part III, Line 3b 'DateOfSale' has a value, then the date must be after December 31, 2010 but before January 1, 2012.	Incorrect Data	Reject	Active
FW2AS-003	City of Form W-2AS, Line c 'EmployerUSAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2AS-004	City of Form W-2AS, Line c 'EmployerOtherForeignAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2AS-005	Form W-2AS, Line a 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
FW2AS-502	Form W-2AS, Line b 'EmployerEIN' must match data in the e-File database	Database Validation Error	Reject	Active
FW2AS-505	Form W-2AS, Line b 'EmployerEIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	Active
FW2CM-001	Form W-2CM, Line a 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
FW2CM-002	Form W-2CM, Line b 'EmployerEIN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	Active
FW2CM-003	City of Form W-2CM, Line c 'EmployerUSAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2CM-004	City of Form W-2CM, Line c 'EmployerOtherForeignAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2CM-502	Form W-2CM, Line b 'EmployerEIN' must match data in the e-File database.	Database Validation Error	Reject	Active
FW2CM-505	Form W-2CM, Line b 'EmployerEIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	Active
FW2GU-003	City of Form W-2GU, Line c 'EmployerUSAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2GU-004	City of Form W-2GU, Line c 'EmployerForeignAddress' must contain at least three characters.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
FW2GU-005	Form W-2GU, Line a 'EmployeeSSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Data Mismatch	Reject	Active
FW2GU-502	Form W-2GU, Line b 'EmployerEIN' must match data in the e-File database.	Database Validation Error	Reject	Active
FW2GU-505	Form W-2GU, Line b 'EmployerEIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	Active
FW2VI-003	City of Form W-2VI, Line c 'EmployerUSAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2VI-004	City of Form W-2VI, Line c 'EmployerOtherForeignAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2VI-005	Form W-2VI, Line a 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
FW2VI-502	Form W-2VI, Line b 'EmployerEIN' must match data in the e-File database.	Database Validation Error	Reject	Active
FW2VI-505	Form W-2VI, 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-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-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-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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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-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
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-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-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-054	If filing status is "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), then 'SpouseSignature' must not have a value in the Return Header.	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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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-512	Each Dependent's SSN (or Qualifying Child SSN on Form 1040SS(PR)) on this return must not match the Spouse SSN on another return.	Incorrect Data	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
IND-695	If 'PINTypeCode' in the Return Header has the value "Practitioner", then 'JuratDisclosureCode' must have the value "Practitioner PIN".	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
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-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-931	The Dependent SSN (or Qualifying Child SSN on Form 1040-SS (PR)) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.	Database Validation Error	Reject and Stop	Active
IND-932	The Dependent SSN (or Qualifying Child SSN on Form 1040-SS (PR)) claimed on your return has been locked. The account was locked per the taxpayer's request.	Database Validation Error	Reject and Stop	Active
IND-934	The Dependent SSN (or Qualifying The Dependent SSN (or Qualifying Child SSN on Form 1040-SS (PR)) claimed on your return has been locked. The account was locked per the request of the dependent'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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
R0000-090	The Imperfect Return Indicator in the Return Header was checked but does not meet the conditions of an imperfect return.	Database Validation Error	Alert	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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
SH-F1040-001	Schedule H (Form 1040), 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
SH-F1040-002	If two Schedules H (Form 1040) are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	Active
SH-F1040-003	Schedule H (Form 1040), 'EmployerEIN' must not be equal to the 'PrimarySSN' or the 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
SH-F1040-004	If two Schedules H (Form 1040) are present in the return, their 'EmployerEIN's must not be equal.	Incorrect Data	Reject	Active
SH-F1040-005	On Schedule H(Form 1040), exactly one of Line A 'HsldEmpIPdCashWageOverLmtCYInd' or Line B 'HsldEmpIFedIncmtaxWitheldInd' or Line C 'HsldEmpIPdCashWageOvrLmtQtrInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SH-F1040-006	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line B 'HsldEmplFedIncmTaxWithheldInd', then Line 5 'FederalIncomeTaxWithheldAmt' must have a non-zero value.	Missing Data	Reject	Active
SH-F1040-007	If a choice of "No" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd' and a choice of "Yes" is indicated on Line B 'HsldEmplFedIncmTaxWithheldInd', then Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	Active
SH-F1040-008-01	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 1 'SocialSecurityTaxCashWagesAmt' must not be less than 1800.	Incorrect Data	Reject	Active
SH-F1040-009-01	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 3 'MedicareTaxCashWagesAmt' must not be less than 1800.	Incorrect Data	Reject	Active
SH-F1040-010	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line B 'HsldEmplFedIncmTaxWithheldInd' and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	Active
SH-F1040-011	If Schedule H(Form 1040), Line 1 'SocialSecurityTaxCashWagesAmt' has a non-zero value, then it must not be greater than Line 3 'MedicareTaxCashWagesAmt'.	Incorrect Data	Reject	Active
SH-F1040-012	If Schedule H(Form 1040), Line 23 'TotalTaxHouseholdEmplCalcAmt' has a non-zero value, then it must be equal to Line 6 'TotSocSecMedcrAndFedIncmTaxAmt'.	Data Mismatch	Reject	Active
SH-F1040-016	If Schedule H(Form 1040), Line 7 'HsldEmplPdTotCashWageAnyQtrInd' has a choice of "No" indicated, then Line 24 'CombinedFUTATaxPlusNetTaxesAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active
SH-F1040-017	If Schedule H(Form 1040), Line 7 'HsldEmplPdTotCashWageAnyQtrInd' has a choice of "Yes" indicated, then Line 24 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.	Missing Data	Reject	Active
SH-F1040-018	If a choice of "No" is indicated on Schedule H(Form 1040), [ Line A 'HsldEmplPdCashWageOverLmtCYInd' and Line B 'HsldEmplFedIncmTaxWithheldInd' ] and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' has a choice of "Yes" indicated, then Line 24 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.	Missing Data	Reject	Active
SH-F1040-019	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line C 'HsldEmplPdCashWageOvrLmtQtrInd', then Line 8 'UnemplPaidOnlyOneStateInd' and Line 9 'PayAllStateUnemplContrlInd' and Line 10 'TxblFUTAWagesAlsoTxblUnemplInd' must have a choice of "Yes" or "No" indicated.	Missing Data	Reject	Active
SH-F1040-020	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line 7 'HsldEmplPdTotCashWageAnyQtrInd', then Line 8 'UnemplPaidOnlyOneStateInd' and Line 9 'PayAllStateUnemplContrlInd' and Line 10 'TxblFUTAWagesAlsoTxblUnemplInd' must have a choice of "Yes" or "No" indicated.	Missing Data	Reject	Active
SH-F1040-520	Schedule H (Form 1040), 'EmployerEIN' and 'EmployerNameControl' must match data 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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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

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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	<b>Zip Entry names must consist of ASCII characters only.</b>	Incorrect Data	Reject and Stop	Active
X0000-032	<b>Unable to extract submission Zip Archive from the Message Attachment zip file.</b>	Incorrect Data	Reject and Stop	Active
X0000-033	<b>Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format.</b>	Incorrect Data	Reject and Stop	Active