

## 1040EZ BUSINESS RULES FOR TAX YEAR 2012

### Version 2012v4.2

| 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   | Active      |
| 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          | Active      |
| 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          | Active      |
| F1040EZ-415 | Due to AMT expiration, only the following forms shall be accepted by MeF: Forms 8379, 8862, 8867, 8888, 9465, W-2, IRS Payment Record, and IRS EPayment Record.  | Incorrect Data            | Reject and Stop | Disabled    |
| F1040EZ-416 | Due to AMT expiration, if Form 1040EZ, filing status is "Married filing jointly" ('SpouseSSN' has a value in the Return Header), then Line 4 'AdjustedGrossIncomeAmt' must be less than 71901.   | Incorrect Data            | Reject and Stop | Disabled    |
| 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      |

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| 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      |
| 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 'CourtAppointedReplnd' 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      |

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| 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      |
| 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 'EICeligCImChildDeathMonthDay' 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      |
| F8888-007-01 | Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040EZ, Line 11a '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      |

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| 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      |
| 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      |

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| 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      |
| 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      |



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| 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      |
| 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      |

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| 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      |
| 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      |

| Rule Number | Rule Text   | Error Category            | Severity        | Rule Status |
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| 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      |
| 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      |

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| 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      |
| 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 | 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-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      |

| Rule Number  | Rule Text  | Error Category | Severity        | Rule Status |
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| R0000-019    | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return). | Data Mismatch  | Reject          | Active      |
| R0000-020    | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.  | Incorrect Data | Reject          | Active      |
| R0000-022    | 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      |

| Rule Number  | Rule Text  | Error Category            | Severity        | Rule Status |
|--------------|--|---------------------------|-----------------|-------------|
| 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      |
| R0000-116-01 | 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 <a href="http://irs.gov">irs.gov</a> 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 <a href="http://irs.gov">irs.gov</a> 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 | Active      |
| 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      |

| Rule Number | Rule Text   | Error Category            | Severity        | Rule Status |
|-------------|---|---------------------------|-----------------|-------------|
| 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      |
| 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      |

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



| Rule Number | Rule Text  | Error Category | Severity        | Rule Status |
|-------------|--|----------------|-----------------|-------------|
| X0000-027   | <b>Year (YYYY) in the SubmissionID must be processing year.</b>  | Incorrect Data | Reject          | Active      |
| X0000-028   | <b>A single PDF file must not exceed 60MB in size.</b>   | Incorrect Data | Reject          | Active      |
| X0000-029   | <b>A binary attachment submitted in the PDF format must begin with the file header "%PDF-".</b>  | Incorrect Data | Reject and Stop | Active      |
| X0000-030   | <b>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/").</b> | Incorrect Data | Reject and Stop | Active      |
| 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      |