

## 56 BUSINESS RULES FOR CU Version CUv6.0

| Rule Number | Rule Text  | Error Category            | Severity        | Rule Status |
|-------------|--|---------------------------|-----------------|-------------|
| F56-001     | Form 56, 'FiduciaryUSPhoneNum' or 'FiduciaryForeignPhoneNum' must have a value.  | Incorrect Data            | Reject          | Active      |
| F56-002     | Form 56, 'FiduciaryUSPhoneNum' or 'FiduciaryForeignPhoneNum' must not be all zeros.  | Incorrect Data            | Reject          | Active      |
| F56-003     | Form 56, Line 2a 'DecedentDeathDate' must be prior to the received date.   | Missing Data              | Reject          | Deleted     |
| F56-003-01  | Form 56, Line 2a 'DecedentDeathDt' must be prior to the received date.   | Missing Data              | Reject          | New         |
| F56-005-01  | If 'PrimarySSN' has a value in the Return Header, then 'PrimaryNameControlTxt' must have a value.                            | Missing Data              | Reject          | Active      |
| F56-006     | If 'DecedentSSN' has a value in the Return Header, then 'DecedentNameControl' must have a value.                             | Missing Data              | Reject          | Deleted     |
| F56-006-01  | If 'DecedentSSN' has a value in the Return Header, then 'DecedentNameControlTxt' must have a value.                          | Missing Data              | Reject          | New         |
| F56-052     | The TIN present in the IRS Submission Manifest must be equal to the Primary SSN or Decedent SSN in the Return Header.        | Data Mismatch             | Reject and Stop | Active      |
| F56-092     | 'DecedentSSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.                       | Incorrect Data            | Reject          | Active      |
| F56-095-01  | The 'FiduciarySignaturePIN' in the Return Header must not equal all zeros.   | Incorrect Data            | Reject          | Active      |
| F56-129     | The 4th and 5th digits of 'DecedentSSN' in the Return Header must be equal to "00" for testing.                              | Incorrect Data            | Reject          | Active      |
| F56-500-01  | 'DecedentSSN' and 'DecedentNameControlTxt' in the Return Header must match the e-File database.                              | Database Validation Error | Reject          | Active      |
| F56-689-01  | The year of 'FiduciarySignatureDt' in the Return Header must be equal to the current processing year.                        | Incorrect Data            | Reject          | Active      |
| R0000-002   | The return type must be specified for each return in the return header.  | Missing Data              | Reject and Stop | Active      |
| R0000-003   | The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header. | Missing Data              | Reject and Stop | Active      |

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| R0000-004-01 | 'ReturnTypeCd' (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system. | Data Mismatch  | Reject and Stop | Active |
| R0000-007-01 | For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding State Abbreviation. See Publication 4164.                                | Incorrect Data | Reject          | Active |
| R0000-019    | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).                | Data Mismatch  | Reject          | Active |
| R0000-020    | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.   | Incorrect Data | Reject          | Active |
| 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 |
| R0000-030-01 | In the Return Header, if 'PractitionerPINGrp' is provided, then 'EFIN' in the 'PractitionerPINGrp' must be the same as 'EFIN' in the 'OriginatorGrp'.   | 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 |
| R0000-051-01 | 'FederalSubmissionType' in the IRS Submission Manifest must match 'ReturnTypeCd' indicated in the Return Header.  | Data Mismatch  | Reject and Stop | Active |
| R0000-054-01 | The 'EFIN' in the IRS Submission Manifest must match 'EFIN' in the 'OriginatorGrp' 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 |
| R0000-060    | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.  | Incorrect Data | Reject and Stop | Active |
| R0000-092-01 | 'PrimarySSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.   | Incorrect Data | Reject          | Active |
| R0000-116-01 | If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then State must have the value "AA", "AE" or "AP".  | Incorrect Data | Reject          | Active |
| R0000-117    | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "DPO" OR "FPO".   | Incorrect Data | Reject          | Active |
| R0000-118-01 | If first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then 'OriginatorTypeCd' in the Return Header must have the value "OnlineFiler".  | Incorrect Data | Reject and Stop | Active |
| R0000-119-01 | If 'OriginatorTypeCd' in the Return Header has the value "OnlineFiler", then the first two digits of the EFIN in the IRS Submission Manifest must be 10 or 21 or 32 or 44 or 53.  | Incorrect Data | Reject and Stop | Active |
| R0000-120    | The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.                                   | Unsupported    | Reject and Stop | Active |

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| 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  |
| R0000-129-01 | The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing.   | Incorrect Data            | Reject          | Active  |
| R0000-192    | Phone Number provided in the return must not be all zeros.   | Incorrect Data            | Reject          | New     |
| R0000-193    | Bank Account Number provided in the return must not be all zeros.  | Incorrect Data            | Reject          | New     |
| 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 | Deleted |
| R0000-500-01 | 'PrimarySSN' and 'PrimaryNameControlTxt' in the Return Header must match the e-File database.  | Database Validation Error | Reject and Stop | New     |
| R0000-904-02 | Software ID in the Return Header must have passed testing for the form.  | Database Validation Error | Reject and Stop | Active  |
| R0000-905-01 | 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  |
| T0000-013    | The Message ID must be globally unique.  | Incorrect Data            | Reject and Stop | Active  |
| T0000-014    | The Submission ID must be globally unique.   | Incorrect Data            | Reject and Stop | Active  |
| T0000-015    | The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.  | Incorrect Data            | Reject and Stop | Active  |
| T0000-016    | The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).  | Incorrect Data            | Reject and Stop | Active  |
| T0000-017    | The Submission ID must be 20 characters in length.   | Incorrect Data            | Reject and Stop | Active  |
| T0000-900    | Transmission cannot be a duplicate of a previously accepted transmission.  | Duplicate Condition       | Reject and Stop | Active  |
| X0000-005    | The XML data has failed schema validation.   | XML Error                 | Reject and Stop | Active  |
| X0000-008    | The namespace declarations in the root element of the return ('Return' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile"). The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile"). | XML Error                 | Reject and Stop | Active  |
| X0000-009    | The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.   | XML Error                 | Reject and Stop | Active  |
| X0000-010    | For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.  | Incorrect Data            | Reject and Stop | Active  |

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| 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 |
| X0000-015 | 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 |
| X0000-025 | 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 |
| X0000-030 | The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/".  | Incorrect Data      | Reject and Stop | Active |
| X0000-031 | Zip Entry names must consist of ASCII characters only.  | Incorrect Data      | Reject and Stop | Active |
| X0000-032 | Unable to extract submission Zip Archive from the Message Attachment zip file.  | Incorrect Data      | Reject and Stop | Active |
| X0000-033 | Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format.   | Incorrect Data      | Reject and Stop | Active |