

Tax Year 2010 Form 1040 Error Reject Code (ERC) to MeF Business Rule (BR) Crosswalk (Final Revision)			
ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0001	Page 1 of Form 1040, 1040A, 1040EZ, or 1040-SS (PR) must be present.	N/A	Schema validation
	The Summary Record must be present.	N/A	No Summary Record in MeF
0002	Form 1040 - When More than Four Dependents Box (SEQ 0209), equals "X", Dependent First Name 1 (SEQ 0170) must equal "STMbnn".	N/A	MeF uses repeating groups instead of statements
0003	Tax Return Record Identification - The Tax Period of Form 1040/1040A/1040EZ/1040-SS (PR) (SEQ 0005) Page 1, must equal "201012" and TaxPeriod of Form 1040/1040A (SEQ 0765) and of Form 1040-SS (PR) (SEQ 1605) Page 2, must also equal "201012".	R0000-080	The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.
		R0000-081	The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.
0004	Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, ones, twos, threes, fours, fives, sixes, sevens, eights or nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	R0000-092	Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.
		R0000-129	Primary SSN in the Return Header must be valid for testing.
	Primary SSN (SEQ 0010) is a required field.	N/A	Schema validation - Primary SSN required in MeF
	Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1.	N/A	No Tax Return Record Identification Page in MeF
	Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant.	N/A	No Tax Return Record Identification Page in MeF
0005	Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.	N/A	MeF uses repeating groups instead of statements
0006	Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.	N/A	PersonNameControlType schema validation
	Primary Name Control (SEQ 0050) is a required field.	N/A	Schema validation - Primary Name Control required in MeF
	Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3".	F1040-110	If Form 1040, Line 2 checkbox "Married filing jointly" or Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the Spouse Name Control must be provided in the Return Header.
	Form 1040EZ	N/A	Not in Phase I
	Form 8615	N/A	Not in Phase I
0007	Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	N/A	USAddressType schema validation
0008	Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163). Form 1040/1040A/1040-SS (PR) - Filing Status (SEQ 0130) is a required field.	F1040-169	The total number of checkboxes checked on Form 1040, Line 6a 'ExemptPrimaryInd' and Line 6b 'ExemptSpouseInd' must be equal to the value on Line 6 'TotalExemptPrimaryAndSpouseCnt'.
0009	State Record - The size of the fixed unformatted state record exceeds the maximum length.	N/A	MeF handles Fed State differently than Legacy
0010	Each field can contain only the type of data specified in its Field Description in Part II 2 Record Layouts.	N/A	efile Type schema validation
	Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.	N/A	USAmountType validation
	For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.	N/A	Schema validation
	When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part 2 Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.	N/A	DateType schema validation
	All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.	N/A	efileType schema validation
	Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.	FPYMT-040	Tax payer's Day Time Phone Number in IRS Payment Record or IRS ES Payment Record cannot equal all zeros.
	Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.	F1040-170	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Line 6 'TotalExemptPrimaryAndSpouseCnt' must have a value greater than zero.
0012	Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant.	F1040-001-01	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value and Line 77 'EsPenaltyAmt' is greater than Line 73 'OverpaidAmt', then Line 76 'AmountOwedAmt' must have a non-zero value.
	If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.	F1040-002-01	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value and Line 77 'EsPenaltyAmt' is less than or equal to Line 73 'OverpaidAmt', then Line 76 'AmountOwedAmt' must be equal to zero or not be present.
0013	Form 5405	N/A	Not in Phase II
0014	When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part 2 Record Layouts for "NO ENTRY" fields.)	N/A	Schema validation
0015	Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".	SA-F1040-010	If "Other Expenses Statement" [OtherExpensesStatement] is attached to Schedule A(Form 1040), Line 23, then for each 'Amount' in "Other Expenses Statement" that has a non-zero value, the corresponding 'Description' must not have the following values: "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", or "THEFT".
0016	Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.
		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.
0017	Form 4137	N/A	Not in Phase II
0018	Form 5329	N/A	Not in Phase II

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0019	Tax Form - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 1272) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.	R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
	Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.	R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros.
	If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".	N/A	BankAccountNumberType schema validation
0020	Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.	R0000-125	The Name in the Return Header must contain a less-than sign (<).
		R0000-127	The character following the first less-than sign in the Name in the Return Header must be an alphabetic character.
	Name Line 1 (SEQ 0060) is a required field.	N/A	Schema validation - Name Line 1 is required in MeF
	If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").	R0000-126	There can be no more than two less-than signs (<) in the Name in the Return Header.
0021	Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.	N/A	InCareOfNameType schema validation
0022	Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.	N/A	USAddressType schema validation
	State Abbreviation (SEQ 0087) is a required field. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	N/A	USAddressType schema validation
0023	Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.	N/A	USAddressType schema validation
	City (SEQ 0083) is a required field. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	N/A	USAddressType schema validation
0024	Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/DPO/FPO Address), then City (SEQ 0083) must equal "APO", "DPO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4.	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.
		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.
		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.
0025	Schedule A - If Income Taxes Box (SEQ 0093) is significant, General Sales Taxes Box (SEQ 0095) must be blank and vice versa.	N/A	CheckboxType schema validation
0026	Schedule A - If General Sales Taxes Box (SEQ 0095) is significant, then Income Taxes Box (SEQ 0093) and New Motor Vehicle Taxes (SEQ 0110) must be blank.	SA-F1040-013	If Schedule A (Form 1040), Line 5b checkbox 'StateAndLocalSalesTaxInd' is checked, then Schedule A (Form 1040) "Worksheet for Line 7 - New motor vehicle taxes", [Line 3 'NewMtrVehAttributableTaxAmt' and Line 11 'NewMtrVehAllowedDeductionAmt'] must be equal to zero or not be present.
0027	Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant. Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.	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.
		R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.
		R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.
0028	Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must contain a valid two-digit EFIN prefix code. Refer to Attachment 8 for Valid Two-Digit EFIN Prefix Codes.	R0000-118	If the first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then the 'OriginatorTypeCd' in the Return Header must be 'OnlineFiler'.
		R0000-119	If the 'OriginatorTypeCd' in the Return Header is 'OnlineFiler', then the first two digits of the EFIN in the IRS Submission Manifest must be 10, 21, 32, 44 or 53.
0029	Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.	R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e File database and in accepted status.

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0030	Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.	N/A	MeF handles how records are placed in the file differently than Legacy.
	Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".	N/A	MeF handles how records are placed in the file differently than Legacy.
	Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.	N/A	MeF handles how records are placed in the file differently than Legacy.
	<ul style="list-style-type: none"> <li>o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.</li> <li>o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".</li> <li>Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.</li> <li>o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule: <ul style="list-style-type: none"> <li>o Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 5695, Form 8283, Form 8824, 8834 and Form 8853.</li> <li>o Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule A, Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, Form 8594, Form 8606, Form 8621, Form 8697, Form 8801, Form 8835, Form 8862, Form 8912 and Form 8915.</li> </ul> </li> <li>2, 3 and 4 cannot be present without Page 1.</li> <li>• Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.</li> <li>• Form 3468 Page 1 can be present without Page 2 and Page 3. If Page 2 or Page 3 is present, then all pages must be submitted.</li> <li>• Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).</li> <li>• Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.</li> <li>• Form 3800 page 1 cannot be present without page 2 and 3, page 2 cannot be present without page 3 and page 3 can be present without page 1 and 2.</li> <li>• Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.</li> <li>• Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.</li> <li>• Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1</li> <li>• State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.</li> </ul>	N/A	MeF handles how records are placed in the file differently than Legacy.
	For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.	N/A	MeF handles how records are placed in the file differently than Legacy.
	Form 1040A	N/A	Not in Phase II
	Form 1040EZ	N/A	Not in Phase II
0031	Return Sequence Number (RSN)	N/A	No RSN in MeF
0032	Declaration Control Number (DCN)	N/A	No DCN in MeF
0033	Fields within a record cannot be longer than specified in Part II 2 Record Layouts.	N/A	efileType schema validation
	Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters. See Section 7.02 for Name Line 1 format.	N/A	NameLine1Type schema validation
0034	Record ID Group	N/A	No Record ID Group in MeF
0035	Field Sequence Numbers	N/A	No field sequence numbers in MeF
0036	Schedule C-EZ	N/A	Not in Phase II
0037	Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350)	F1040-111	The total number of Dependent Name Controls that is provided on Form 1040, Line 6c must be equal to the sum of the following values: Line 6c 'NumOfChildWhoLivedWithYouCnt', Line 6c 'NumOfChildNotLivingWithYouCnt' and Line 6c 'NumOfOtherDepdListedCnt'
0038	Form 1040A	N/A	Not in Phase II
0039	Form 1040EZ	N/A	Not in Phase II
0040	State-Only – If the State Abbreviation (SEQ 0087) equals "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).	N/A	MeF handles Fed State differently than Legacy
	If the State Abbreviation field equals "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.	N/A	MeF handles Fed State differently than Legacy
0041	Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.	N/A	MeF uses repeating groups
0042	State-Only Returns – No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.	N/A	MeF handles Fed State differently than Legacy
0043	Form 1040/1040A – When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350).	F1040-003	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: [ Line 4 'QualifyingNameForHOH' and Line 4 'QualifyingHOHSSN' ], Line 6c 'NumOfChildWhoLivedWithYouCnt', or Line 6c 'NumOfOtherDepdListedCnt'.
	When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F1040-004	If Form 1040, Line 4, 'QualifyingNameForHOH' has a value, then Line 4, 'QualifyingHOHSSN' must have a value.
		F1040-005	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it cannot be equal to the Primary SSN or the Spouse SSN in the Return Header.
		F1040-006	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0044 0045	Record ID Group	N/A	No Record ID Group in MeF
0046	Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	SSE-F1040-001	For each Schedule SE (Form 1040) present in the return, 'SSN' must be equal to the Primary SSN or Spouse SSN in the Return Header.
0047	Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.	SSE-F1040-002	If two Schedule SEs (Form 1040) are present in the return, their Social Security Numbers must not be the same.
0048	Form 2106 - A maximum of two Forms 2106 may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two or more Forms 2106 are present, the primary spouse's form(s) must precede the secondary spouse's form(s).	F2106-001	Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header
		F2106-002	There can be no more than 2 Forms 2106 present whose 'SocialSecurityNumber' is the same as the Primary SSN in the Return Header.
		F2106-003	There can be no more than 2 Forms 2106 present whose 'SocialSecurityNumber' is the same as the Spouse SSN in Return Header.
0049	Form 2106-EZ	N/A	Not in Phase II
0050- 0053	Statement Record	N/A	MeF uses repeating groups instead of statements
0054	Form 4137	N/A	Not in Phase II
0055 0056	Form 8606	N/A	Not in Phase II
0057	Form 5329	N/A	Not in Phase II
0058	Form 5329	N/A	Not in Phase II
0059	Form 4137	N/A	Not in Phase II
0060	Return Sequence Number (RSN)	N/A	No RSN in MeF
0061	Declaration Control Number (DCN)	N/A	No DCN in MeF
0062	Declaration Control Number (DCN)	N/A	No DCN in MeF
0063	Form 1040/1040A/1040EZ - When Filing Status (SEQ 0130) equals "2", or Filing Status (SEQ 0130) equals "3", and Exempt Spouse (SEQ 0163) equals "X", or Filing Status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X" both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric.	F1040-007	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary SSN and the Spouse SSN must be present in the Return Header.
		F1040-008	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.
		F1040-009	If Form 1040, Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.
		R0000-130	If Spouse SSN in the Return Header has a value, it must be valid for testing.
	Form 1040EZ	N/A	Not in Phase II
0064	Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be "1".	N/A	No DCN in MeF
0065	Form 1040/1040A - When Exempt Spouse (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4".	F1040-171	If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then one of the following must be checked: [ Line 2 checkbox "Married filing Jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), or Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4)].
0066	Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship.	N/A	Schema validation
	Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format. See Section 7.01 for Name Control format.	N/A	PersonNameControlType schema validation
0067	Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters, hyphen and spaces. A space or hyphen cannot be in the first position of either Dependent First Name or Dependent Last Name.	N/A	PersonNameType schema validation
0068	Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F1040-010	Form 1040, Line 6c(2), each 'DependentSSN' that has a value, must be within the valid range of SSN/ITIN/ATIN.
		F1040-011	Form 1040, Line 6c(2), each 'DependentSSN' provided must be unique among all the dependent SSNs in Line 6c(2).
		F1040-012	Form 1040, Line 6c(2), each 'DependentSSN' provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
0069	Form 1040/1040A/1040-SS (PR) - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&).	F1040-162	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Name in the Return Header must contain an ampersand.
		R0000-123	If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.
0070	Reserved	N/A	Not in Phase II

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0071	Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	R0000-093  R0000-094	If the Spouse SSN in the Return Header has a value, then it must be within the valid range of SSN/ITIN and cannot equal an ATIN.  If the Spouse SSN in the Return Header has a value, then it must not be the same as the Primary SSN in the Return Header.
0072	Form 1040/1040A/1040EZ - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.	F1040-013	If Form 1040, Line 64a 'EICEligibilityLiteralCd' has the value 'NO', then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
	Form 1040/1040A - When Schedule EIC is present, Earned Income Credit (SEQ 1180) must be significant.	F1040-014	If Schedule EIC (Form 1040) is present in the return, Form 1040, Line 64a 'EarnedIncomeCreditAmt' must have a non-zero value.
0073	Form 1040/1040A - When Filing Status (SEQ 0130) equals "5"; Number of Children who Lived with You (SEQ 0240) must be significant.	F1040-015	If Form 1040, Line 5 checkbox 'Qualifying widow(er) with dependent child' is checked (element 'IndividualReturnFilingStatusCd' has a value 5), then Line 6c 'NumOfChildWhoLivedWithYouCnt' must be greater than zero.
0074	Form 2441 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441 or in the related Statement Record.	F2441-010	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' must not be the same as another 'QualifyingPersonSSN' in Part II, Line 2(b) of the same Form 2441.
0075	o Form 1040/1040A/1040EZ - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below. o Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form 1099-R; Form 8919; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F. o Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; and Form 1099-R. o Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2.	F1040-016	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then [ in 'WagesNotShownSchedule' attached to Form 1040, Line 7, at least one 'WagesLit' must be equal to "HSH" and the corresponding amount 'WagesAmt' must be greater than zero ] or [ 'OtherIncomeTypeStatement' must be attached to Form 1040, Line 21 ] or [ Form W-2 must be present ] or [ Form 1099-R must be present ] or [ Schedule C (Form 1040) must be present ] or [ Schedule E (Form 1040), Line 28A(b) 'PartnershipOrSCorpCd' must be equal to "P" for every entry in Line 28].
	Form 1040A	N/A	Not in Phase II
	Form 1040EZ	N/A	Not in Phase II
0076	Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than \$1,500, or if Taxable Interest (SEQ 0290) of Schedule B is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B.	F1040-017  SB-F1040-003	If Form 1040, Line 8a 'TaxableInterestAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 4 'CalculatedTotalTaxableIntAmt'.  If Schedule B (Form 1040) is present in the return, and Schedule B (Form 1040), Part I, Line 4 'CalculatedTotalTaxableIntAmt' has a non-zero value, then it must be equal to Form 1040, Line 8a 'TaxableInterestAmt'.
0077	Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than \$1,500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B.	F1040-018  SB-F1040-004	Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.  If Schedule B (Form 1040) is present in the return, and Schedule B (Form 1040), Part II, Line 6 'TotalOrdinaryDividendsAmt' has a non-zero value, then it must be equal to Form 1040, Line 9a 'OrdinaryDividendsAmt'.
0078	Schedule D - Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540) must equal Capital Gain/Loss (SEQ 0450) of Form 1040.	SD-F1040-001	If Schedule D (Form 1040) is present in the return, either Schedule D (Form 1040), Line 16 'NetSTAndLTCapitalGainOrLossAmt' or Schedule D (Form 1040), Line 21 'AllowableLossAmt' must be equal to Form 1040, Line 13 'CapitalGainLossAmt'.
0079	Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.	F1040-020	Form 1040, Line 17 'RentalRealESTAmt' must be equal to Schedule E (Form 1040), Line 26 'TotalIncomeOrLossAmt' or Schedule E (Form 1040), Line 41 'TotalSupplIncomeOrLossAmt'.
0080	Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal Moving Exp Deduction (SEQ 0180) from Form(s) 3903.	N/A	Not in Phase II
0081	Form 1040 - If F4684 Literal (SEQ 0460) is not significant, then Other Gain/Loss (SEQ 0470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.	N/A	Not in Phase II
0082	Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A.	F1040-021-01	If Schedule A (Form 1040) is present in the return, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must be equal to Schedule A (Form 1040), Line 29 'TotalItemizedDeductionsAmt'.
0083	Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441.	F1040-022-01	Form 1040, Line 48 'CrForChildAndDEPDCareAmt' must be equal to Form 2441, Line 11 'CrForChildAndDEPDCareAmt'.
0084	Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) must equal Credit (SEQ 0290) Schedule R.	F1040-134  F1040-135  F1040-139	If Form 1040 Line 53c 'creditFormsStatement' has the value "SCH R", then Schedule R (Form 1040) must be present in the return.  If Schedule R (Form 1040) is present in the return, then Form 1040 Line 53c 'creditFormsStatement' must have the value "SCH R".  If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then Schedule R (Form 1040) must be present in the return.
0085	Schedule R - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090).	SR-F1040-001	Schedule R (Form 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermnnTtdDsblytInd', Line 4 'BothUnder65OneRtdDsblytInd', Line 5 'BothUnder65BothRtdDsblytInd', Line 6 'One65OrOlderOtherRtdDsblytInd', Line 9 'Under65DidNotLiveTogetherInd'.
0086	Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 0160) from Schedule(s) SE.	F1040-180	If Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked and Form 1040, Line 56 'exemptSETaxLiteralCd' is not present, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to sum of all Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.
0087	Form 6251	N/A	Not in Phase II
		F1040-025-02	If Form 1040, Line 73 'OverpaidAmt' is greater than Line 77 'EsPenaltyAmt', then the sum of Line 74a 'RefundAmt', Line 75 'AppliedToEsTaxAmt', and Line 77 'EsPenaltyAmt' must be equal to Line 73 'OverpaidAmt'.
0088	Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).	F1040-025-03	If Form 1040, Line 73 'OverpaidAmt' is greater than zero and less than Line 77 'EsPenaltyAmt', then (Line 74a 'RefundAmt' and Line 75 'AppliedToEsTaxAmt' must be equal to zero if an amount is entered ) and [ Line 76 'AmountOwedAmt' must be equal to Line 77 'EsPenaltyAmt' minus(-) Line 73 'OverpaidAmt') ].



ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0089	Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.	F1040-026	If Form 1040, Line 31a 'TotalAlimonyPaidAmt' has a non-zero value, then there must be at least one 'RecipientsSSN' provided on Line 31b.
	When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers.	F1040-027	Each 'RecipientsSSN' provided on Form 1040, Line 31b must be within the valid range of SSN/ITIN and cannot equal an ATIN.
		F1040-028	Each 'RecipientsSSN' provided on Form 1040, Line 31b must not be the same as the Primary SSN in the Return Header.
0090	Reserved	F2441-006-02	If Form 2441 is present, at least one of the following must be true: (1) Form 1040, Line 7 'WagesNotShownLitOnlyCd' must have the value "DCB" or (2) Form W-2, Line 10 'DependentCareBenefitsAmt' must be greater than zero or (3) Form 2441, Line 11 'CrForChildAndDEPDCareAmt' or Line 26 'TaxableBenefitsAmt' must be greater than zero.
0091	Reserved	N/A	
0092	Schedule C/C-EZ – When MISC Amt. Greater Than Gross Receipts/Sales Ind. (SEQ 0196) is significant, Form 1099-Misc. Explanation (SEQ 0197) must be significant and vice versa.		MeF will create a new rule.
0093	Form 2441- EIN/SSN Type (SEQ 0045) must equal "S" or "E". Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" or "LAFCP" then EIN/SSN Type (SEQ 0045) may equal blank.	N/A	EINType/SSNType schema validation Schema allows for entry of "TAXEXEMPT" and "LAFCP"
0094	Form 6252	N/A	Not in Phase II
0095	Form 2441 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0600) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Expense Amount (SEQ 0320), and Prior Yr. Expense Explan/Qual Person Name & SSN (SEQ @0322) are present and there are no current year expenses.	F2441-002-1	If Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part II, Line 11 'CrForChildAndDEPDCareAmt', or Part III, Line 29 'NetAllowableAmt' has a value greater than zero, then Part II, Line 2(b) 'QualifyingPersonSSN' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in "CPYE Explanation Statement" [CPYECExplanationStatement] attached to Part II, Line 9.
	If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0600) is greater than zero then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant.  Exception: When either the Primary DOD (SEQ 0020) or the Secondary DOD (SEQ 0040) of Form 1040/1040A is significant on a return with the Filing Status (SEQ 0130) of "2", then Primary Earned Income (SEQ 0260) or Spouse's Earned Income (SEQ 0270) must be significant.	F2441-004-01	If Form 2441, Part II, Line 11 'CrForChildAndDEPDCareAmt' has a value greater than zero and (Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2)) and [ Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part III, Line 29 'NetAllowableAmt' has a value greater than zero ], then Part II, Line 4 'PrimaryEarnedIncomeAmt' must have a value greater than zero.
		F2441-012-01	If Form 2441, Part II, Line 11 'CrForChildAndDEPDCareAmt' has a value greater than zero, and (Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2)) and [ Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part III, Line 29 'NetAllowableAmt' has a value greater than zero ], then Part II, Line 4 'PrimaryEarnedIncomeAmt' and Part II, Line 5 'SpouseEarnedIncomeAmt' must have a value greater than zero. However, if Form 1040, 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then only one of the earned income amounts (Line 4 'PrimaryEarnedIncomeAmt' or Line 5 'SpouseEarnedIncomeAmt' ) needs to have a value greater than zero.
0096	Form 1040/1040A - If Total Tax Before Credits and Other Taxes (SEQ 0920) of Form 1040 or Tax (SEQ 0860) of Form 1040A is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441 must be zero.	F1040-177	If Form 1040, Line 46 'TotalTxBeforeCrAndOtherTxAmt' has a zero value or is not present, then Form 2441, Line 11 'CrForChildAndDEPDCareAmt' must have a zero value or not be present.
0097	Form 1040 – When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant, and Schedule D must not be present.	F1040-031	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be present in the return.
	When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.	F1040-032	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is not checked and Line 13 'CapitalGainLossAmt' has a non-zero value, then Schedule D (Form 1040) must be attached.
0098	Schedule C – Gross Receipts Less Returns Allowances (SEQ 0220) must equal Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).	SC-F1040-005	Schedule C (Form 1040), Line 1 'GrossReceiptsOrSalesAmt' minus (-) Line 2 'ReturnsAndAllowancesAmt' must be equal to Line 3 'NetGrossReceiptsAmt'.
0099	Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (SEQ 0710) from Schedule(s) C-EZ.	F1040-033	If Schedule C (Form 1040) is present in the return, then Form 1040, Line 12 'BusinessIncomeLossAmt' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt'.
0100	Schedule C - When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present.	SC-F1040-006	If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentIsNotAtRiskInd' is checked, then the return cannot be filed through Modernized e-File (MeF).
0101	Form 4952	N/A	Not in Phase II
0102	Schedule E - If Any Amount is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present.	SE-F1040-001	If Schedule E (Form 1040), Line 28A(e), 'AnyAmountIsNotAtRiskInd' checkbox is checked, and the corresponding Line 28A(h), 'NonpassiveLossAmt' has a non-zero value, then the return cannot be filed through Modernized e-File (MeF).
0103	Form 1040/1040A/1040EZ – Total Federal Income Tax Withheld (SEQ 1160) must equal the sum of Forms 1099 and AK Div W/H Amount (SEQ 1157), W/H from Sch K-1 Amount (SEQ 1159), Withholding (SEQ 0130) on Forms W-2 and Withholding (SEQ 0050) on Forms W-2G. Exception: Do not reject when withholdings on the tax form exceed withholdings statements by \$5.00 or less.	F1040-034	Form 1040, Line 61 'WithholdingTaxAmt' must be equal to the sum of the following: [ 'WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' or 'SCH K-1' in 'OtherWithholdingStatement' attached to Form 1040, Line 61 ] , all of the Forms W-2, Line 2, 'WithholdingAmt'. When evaluating this a tolerance of \$5.00 is allowed.
0104	Form 1040/1040A/1040EZ -- Form W-2 wages (the sum of Wages (SEQ 0120) of all Forms W-2) must equal or be less than tax form wages (the sum of Wages, Salaries, Tips (SEQ 0375) of Forms 1040/1040A/1040EZ and Gross Receipts/Sales (SEQ 0200) of all Schedules C/C-EZ that have Statutory Employee Earnings Ind (SEQ 0198) equal to "X"). Exceptions: (Tax Form) Do not reject when Form W-2 wages exceed tax for wages by less than \$5.00. (Form 1040) Do not reject when Adoption Literal (SEQ 0368) or statement equals "AB", "SNE" or "PYAB". (Form 1040) Do not reject when Total Wages (SEQ 0010) of the Allocation Record is significant.	F1040-112	The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than [ \$5.00 plus(+) Form 1040, Line 7 'WagesSalariesAndTipsAmt' plus(+) (sum of all Schedule C(Form 1040), Line 1 'GrossReceiptsOrSalesAmt' for which 'StatutoryEmployeeOrQJVInd' is checked) ] unless Form 1040, Line 7 'WagesLit' of "Wages Not Shown Schedule" [WagesNotShownSchedule] is equal to "AB" or "SNE" or "PYAB" or the Allocation Record is present in the return.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0105	Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).	F1040-035-01	If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 74b 'RoutingTransitNumber', Line 74c 'BankAccountInd', Line 74d 'DepositorAccountNumber'.
0106	Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 0125, 0155, 0380, 1000, 1040, 1110, 1120, 1150, 1765, 1945, 2010, and 2020 or 2030.	N/A	MeF uses one Schedule E with repeating groups
0107	Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant. Exception: This check is not performed when SST/Wages/RRT Comp (SEQ 0088) equals or greater than \$102,000.	SSE-F1040-005	If Schedule SE (Form 1040), Section B, Line 8a 'SSTWagesRRTCompAmt' has a non-zero value or Line 8b 'UnreportedTipsAmt' has a non-zero value, then Line 8d 'TotalWagesAndUnreportedTipsAmt' must have a value unless Line 8a 'SSTWagesRRTCompAmt' is greater than or equal to 106,800.
0108	Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).	F1040-036-01	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value, then Line 72 'TotalPaymentsAmt' must be greater than Line 60 'TotalTaxAmt'.
	Form 1040EZ	N/A	Not in Phase II
0109	Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.	F1040-037	If Primary SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040-038	If Primary SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
		F1040-039	If Spouse SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040-040	If Spouse SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
	Form 1040EZ	N/A	Not in Phase II
0110	Form 1040/If both Schedule D and Schedule J are present ...	N/A	Not in Phase II
0111	Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".	F1040-041	If Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Line 3 checkbox 'Married filing separately' must be checked (element 'IndividualReturnFilingStatusCd' must be equal to 3).
0112	Form 5329	N/A	Not in Phase II
0113	Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than \$500, Form 8283 must be present.	SA-F1040-002	If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than 500, then Form 8283 must be attached.
0114	Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.	F1040-042	If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.
0115	Form 1040/Railroad Retire Indicator	N/A	Not in Phase II
0116	Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), or Amount Owed (SEQ 1290).	F1040-043-01	If Form 1040, Line 72 'TotalPaymentsAmt' is not equal to Line 60 'TotalTaxAmt', then one of the following lines must have a non-zero value: Line 73 'OverpaidAmt', Line 74a 'RefundAmt', Line 75 'AppliedToEsTaxAmt' or Line 76 'AmountOwedAmt'.
0117	Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), or Net Profit (Loss) (SEQ 0710).	SC-F1040-002	One of the following lines in Schedule C (Form 1040) must have a non-zero value: Part I, Line 1 'GrossReceiptsOrSalesAmt', Part I, Line 7 'GrossIncomeAmt', Part II, Line 28 'TotalExpensesAmt', Part II, Line 29 'TentativeProfitOrLossAmt', Part II, Line 31 'NetProfitOrLossAmt'.
0118	Form 5329	N/A	Not in Phase II
0119	Form 1040A	N/A	Not in Phase II
0120	Form 1040 - When F8936 Literal (SEQ 1147) equals "FORMb8936", F8936 Amount (SEQ 1148) must be significant and vice versa. When Form 8936 Amount (SEQ 1148) is significant, Form 8936 must be present	N/A	Not in Phase II
0121	Form 1040/1040A - Pensions Annuities Received Including Foreign (SEQ 0485) cannot equal Taxable Pensions Amount Including Foreign (SEQ 0495).	F1040-044	If Form 1040, Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' has a non-zero value, then both amounts cannot be equal.
0122	Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form W2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W2 was used. The value "S" (Standard) identifies a Form W2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	N/A	EINType schema validation Name Control is a required entry W-2 indicator "N" or "S" is a required entry
0123	Form W-2 - The following fields must be significant: Name of Reporting Agent or Employer (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100), Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).	N/A	MeF made these required fields. No business rule needed.
	Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.	FW2-002	Form W-2, Line 1 'WagesAmt' must have a value greater than zero unless Combat Pay has been excluded from income.
	Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.	N/A	MeF handles this differently. This rule not needed.
0124	Form W2G	N/A	Not in Phase II
0125	Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050).	N/A	Required entries in schema

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0126	Tax Form – If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1385, 1390, 1400, 1410 or 1420) is significant, then either PTIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.	F1040-113	Preparer SSN or PTIN or STIN or Preparer Firm ID Number in the Return Header must be provided if any of the following fields are present: Name of Paid Preparer, Preparer Self-Employed Ind, Preparer Firm Name, Preparer Firm Address.
	If PTIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.	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.
		R0000-086	SSN of the Paid Preparer in the Return Header cannot be all zeros or all nines.
		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.
	If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.	R0000-087-01	EIN of the Paid Preparer Firm in the Return Header must not equal all zeros or all nines.
	When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.	F1040-114	In the Return Header, if checkbox 'SelfEmployed' is checked or if any of the following fields has a value ['PreparerPersonName', Preparer SSN, Preparer PTIN, Preparer STIN, 'PreparerFirmName', 'PreparerFirmIDNumber', Preparer Address], then Form 1040, 'NonPaidPreparerCd' must not have a value or not be provided.
		F1040-115	If Form 1040 'NonPaidPreparerCd' has a value, then the following fields in the Return Header must not have a value or not be provided: [ 'PreparerPersonName', Preparer SSN, Preparer PTIN, Preparer STIN, 'PreparerFirmName', 'PreparerFirmIDNumber', Preparer Address ] and checkbox 'SelfEmployed' must not be checked.
0127	Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) equals Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.	F1040-045-01	If Form 1040, Line 72 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [ Line 75 'AppliedToEsTaxAmt' plus(+) Line 77 'EsPenaltyAmt' is equal to Line 73 'OverpaidAmt' ], then Line 74a 'RefundAmt' must be equal to zero or not be present.
0128	Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.	F1040-046-01	If Form 1040, Line 72 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 75 'AppliedToEsTaxAmt' plus (+) Line 77 'EsPenaltyAmt' is less than Line 73 'OverpaidAmt'], then Line 74a 'RefundAmt' must have a non-zero value.
0129	Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).	F1040-047-01	If Form 1040, Line 72 'TotalPaymentsAmt' is equal to Line 60 'TotalTaxAmt', then the following lines must not have a value greater than zero: Line 73 'OverpaidAmt', Line 74a 'RefundAmt' and Line 75 'AppliedToEsTaxAmt'.
0130	Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: \$6,800, \$7,100, \$7,900, \$8,500, \$9,800, \$11,200, \$12,500, \$13,600, \$14,700, or \$15,800; and Modified Standard Deduction Ind (SEQ 0788) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778). Exception for Form 1040: This check is not performed when Form 4563, Schedule A or Schedule L are present. Exception for Form 1040A: This check is not performed when Schedule L is present.	N/A	
0131	Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, or 0207) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".	F1040-049	If Form 1040, Line 6c 'NumOfChildNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its 'DependentRelationship' from among the following values: ("CHILD", "DAUGHTER", "GRANDCHILD", or "SON")
0132	Form 1040 – When Capital Distribution Box equals "X", Capital Gain/Loss (SEQ 0450) must contain a positive amount.	F1040-050	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a value greater than zero.
0133	Schedule R - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant.	SR-F1040-002	If Schedule R (Form 1040), Line 13a 'NontxSocSecAndRIRDBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value.
0134	Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), Schedule L Box (SEQ 0790) and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A, Schedule L and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	F1040-051-01	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 2 checkbox 'Married filing jointly' is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount for the filing status chosen.
	Form 1040 - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) equals "X", and Must Itemize Indicator (SEQ 0786), Schedule L Box (SEQ 0790) and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A, Schedule L and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	F1040-052-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' are checked] and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount.
	Form 1040A	N/A	Not in Phase II
0135	Form 1040A	N/A	Not in Phase II
	Form 4684	N/A	Not in Phase II
0136	Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210, or Underpayment Penalty/Farmers Fisherman (SEQ 0180) from Form 2210F.	F1040-053-01	If Form 2210 is present, then Form 1040, Line 77 'EsPenaltyAmt' must be equal to Form 2210, Line17 'PenaltyAmt' or Form 2210, Line 27 'TotalPenaltyAmt'.
	Form 1040A	N/A	Not in Phase II
0137	Form 2441- When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.	N/A	Required entry in schema
0138	Form 1040/1040A – Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).	F1040-054	Form 1040, Line 6d 'TotalExemptionsCnt' must be equal to the total of the following fields: 'TotalExemptPrimaryAndSpouseCnt', 'NumOfChildWhoLivedWithYouCnt', 'NumOfChildNotLivingWithYouCnt', and 'NumOfOtherDepdListedCnt'.
0139	Form W-2 - Employee SSN (SEQ 0080) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form. There is exception processing for ITIN Returns.	FW2-003	Form W-2, Line a, 'EmployeeSSN' must equal Primary SSN or Spouse SSN from the Return Header.



ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0140-0143	Schedule F	N/A	Not in Phase II
0144	Reserved	N/A	
0145	Form 1040 - If Bus Expenses Reservists & Others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached.	F1040-055	BusExpnrsReservistsAndOthersAmt' has a non-zero value, then Form 2106 must be attached.
0146	Form 1040/1040A/1040EZ - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.	N/A	USAmountNNTYPE validation
0147	Form 2210 – One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165) or Joint Return Box (SEQ 0170).	F2210-002-01	If Form 2210 is present, then one or more of the checkboxes on Part II, Lines A through F must be checked.
0148	Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ 0669) must equal "STMbnn".	F2210-001-01	If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' or Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then "Waiver Explanation Statement" [WaiverExplanationStatement] must be attached to Form 2210.
	Form 2210F	N/A	Not in Phase II
0149	Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".	SC-F1040-007	If Schedule C (Form 1040) Line 33c checkbox 'OtherClosingInventoryMethodInd' is checked, then "Other Method Used To Value Closing Inventory Statement" [OtherMethodUsedToValueClosingInventoryStatement] must be attached.
0150	Form 4255	N/A	Not in Phase II
0151-0157	Summary Record	N/A	No Summary Record in MeF. MeF handles these type validations differently
0158	Form 1040 - If Specify Other Credits Literal (SEQ 1010) equals "Sch R", and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).	F1040-056	If Form 1040, Line 53c 'creditFormsStatement' has the value "SCH R" and (Line 39a checkbox 'Primary65OrOlderInd' and Line 39a checkbox 'Spouse65OrOlderInd' are not checked), then one of the following fields on Schedule R (Form 1040) must have a value: Line 2 'Und65RtdPermnnTotDsblyInd'; Line 4 'BothUnder65OneRtdDsblyInd'; Line 5 'BothUnder65BothRtdDsblyInd'; Line 9 'Under65DidNotLiveTogetherInd'.
0159 0160	Form 1040EZ	N/A	Not in Phase II
0161	Schedule SE – The following field must be positive : TP Received SS Retirement / Disability Benefits (SEQ 0035).	N/A	
0162	Form 1040EZ	N/A	Not in Phase II
0163	Schedule R – Only one of the following fields must be significant: Over 65 (SEQ 0010), Retired/Disabled (SEQ 0020), Both over 65 (SEQ 0030), Both Under 65, One Retired (SEQ 0040), Both Under 65, Both Retired (SEQ 0050), One Over 65, Other Retired (SEQ 0060), One Over 65, Other Not Retired (SEQ 0070), Over 65, Did Not Live With Spouse (SEQ 0080), or Under 65, Did Not Live With Spouse (SEQ 0090).	N/A	Schema validation - required choicebox in MeF
0164	Form 1040/1040A – If Retirement Savings Contribution Credit (SEQ 0950) is significant, then all of the following apply: Form 8880 must be attached.	F1040-057	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached.
	Retirement Savings Contribution Credit (SEQ 0950) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is \$1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and \$2000 for "Married Filing Joint".	F1040-058	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then it cannot exceed the maximum possible credit depending on the filing status as given below: (1) Filing Status "Single", "Married filing separately", Head of household", "Qualifying widower" - 1000. (2) Filing Status "Married filing jointly" - 2000.
	Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are \$55,500 for "Married Filing Jointly", \$41,625 for "Head of Household", and \$27,750 for "Single", "Married Filing Separately", and "Qualifying Widow(er)".	F1040-059	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' cannot exceed the applicable limits for the various 1040 filing status as given below: (1) Filing Status "Single", "Married filing separately", "Qualifying widower" - 27,750. (2) Filing Status "Head of household" - 41,625. (3) Filing Status "Married filing jointly" - 55,500.
0165	Form 8880 – If Credit for Qualified Retirement Savings (SEQ 0200) is significant, then it must equal Retirement Savings Contribution Credit (SEQ 0950) of Tax Form.	F8880-001	Form 8880, Line 14 'CrQualifiedRetirementSavAmt' must be equal to Form 1040, Line 50 'RtrSavingsContributionsCrAmt'.
0166	Form 8880 – Neither Primary T/P Smaller of line 5 or \$2000 (SEQ 0110) nor Secondary T/P Smaller of line 5 or \$2000 (SEQ 0120) may be negative. The sum of these two fields must be positive.	N/A	USAmountNNTYPE validation
0167 0168	Form 9465	N/A	Not in Phase II
0169	Form 1040 – The following field must be positive : Self-Employed Health Insurance Ded (SEQ 0670).	N/A	
0170	Schedule A - Form 4684	N/A	Not in Phase II
0171	Form 4797	N/A	Not in Phase II
0172	Form 9465	N/A	Not in Phase II
0173	Schedule A – If Mortgage Ins. Premiums (SEQ 0205) of Schedule A is significant, then AGI Repeated (SEQ 0770) of Form 1040 must be \$54,500 or less if Filing Status (SEQ 0130) of Form 1040 equals "3" and \$109,000 or less for all other Filing Status (SEQ 0130) of Form 1040.	SA-F1040-011-01	Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have zero value or not be present if Form 1040, Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'individualReturnFilingStatusCd' has VALUE 1 OR 2, 4 OR 5), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 109000.
		SA-F1040-012-01	Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have zero value or not be present if Form 1040, Line 3 checkbox "Married filing separately" (element 'individualReturnFilingStatusCd' has the value 3) and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 54500.
0174	Schedule A- If New Motor Vehicle Taxes (SEQ 0110) is significant, it must be equal to Line 1 Amount or Tax from 1st \$49,500 of Line 1 (SEQ 0565) or Deduction for New Motor Vehicle Taxes (SEQ 0615).	N/A	MeF checks worksheet

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0175	Form 1040 - When Other Adjustment Amount (SEQ 0721) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.	F1040-060	If Form 1040, Line 36 'OtherAdjustmentsTotalAmt' has a non-zero value or "Other Adjustments Statement" [OtherAdjustmentsStatement] is attached, then Form 1040, Line 36 'TotalAdjustmentsAmt' must have a non-zero value.
0176	Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0721) and Archer MSA Ded Amount (SEQ 0723) or amounts from corresponding statement record.	N/A	No statement records in MeF
0177	Form 1040/1040A- If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed \$3,100 unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040.	N/A	Not in Phase II
0178	Form 1040 – When Specify Other Credit Block (SEQ 1006) equals "X", Specify Other Credit Literal (SEQ 1010) must equal "8396", "8834", "8859", "8910", "8911", "8912", "8936", "SCHbR", or "STMBnn".	F1040-134	If Form 1040 Line 53c 'creditFormsStatement' has the value "SCH R", then Schedule R (Form 1040) must be present in the return.
		F1040-135	If Schedule R (Form 1040) is present in the return, then Form 1040 Line 53c 'creditFormsStatement' must have the value "SCH R".
0179	Summary Record	N/A	No Summary Record in MeF
0180 0181	Form 4835	N/A	Not in Phase II
0182	Schedule F	N/A	Not in Phase II
0183	Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present.	SC-F1040-003	If Schedule C (Form 1040), Part II, Line 9 'CarAndTruckExpensesAmt' has a non-zero value, then Schedule C (Form 1040), Part IV, Line 43 'DateVehiclePlacedInService' must have a value or Form 4562 must be present in the return.
0184	Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is significant, then Form 4835 must be present.	N/A	Line 40 is closed until Phase III
0185	Schedule C/C-EZ - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present.	SC-F1040-004	If Schedule C (Form 1040), Part IV, Line 44a 'BusinessMilesCnt' has a non-zero value, Line 43 'DateVehiclePlacedInService' must have a value.
0186	Form 8829 – Total of Home Business Expense (SEQ 0703) of all Schedules C present must equal total of Schedule C Allowable Expenses (SEQ 0450) from all Forms 8829 present.	F8829-001	The sum of all Form 8829, Line 35 'AllowableHomeBusExpnssSchCAmt' must be equal to the sum of all Schedule C (Form 1040), Line 30 'HomeBusinessExpenseAmt'.
0187	Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	SC-F1040-001	Schedule C (Form 1040), Item D 'EIN' must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
0188	Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.	F1040-062	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
0189	Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: Educator Expenses (SEQ 0623), Bus Expenses Reservists & Others (SEQ 0624), Health Savings Account Deduction (SEQ 0635), Current Year Moving Expenses (SEQ 0637), Self-Employed Deduction Schedule SE (SEQ 0640), Self-Employed SEP/SIMPLE/Qualified Plans (SEQ 0650), Self-Employed Health Insurance Ded (SEQ 0670), Early Withdrawal Penalty (SEQ 0680), Total Alimony Paid (SEQ 0697), IRA Deduction (SEQ 0700), Student Loan Interest Deduction (SEQ 0702), Tuition and Fees Deduction (SEQ 0705), Domestic Production Activities Ded (SEQ 0710), Other Adjustment Amount (SEQ 0721), Archer MSA Ded. Amount (SEQ 0723) or Total Other Adjustments (SEQ 0735).	F1040-063	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then at least one of the following fields must have a non-zero value: Line 23 'EducatorExpensesAmt', Line 24 'BusExpnsReservistsAndOthersAmt', Line 27 'OneHalfSelfEmploymentTaxAmt', Line 28 'SelfEmpIdSepSimpleQltyPlansAmt', Line 29 'SelfEmpIdHealthInsDedAmt', Line 30 'PnltyOnErlyWthdrwOfSavingsAmt', Line 31a 'TotalAlimonyPaidAmt', Line 32 'IRADeductionAmt', Line 33 'StudentLoanInterestDedAmt', 'OtherAdjustmentsAmt' in 'OtherAdjustmentsStatement' attached to Line 36.
0190	Reserved	N/A	
0191	Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 0923), Credit for Child & Dependent Care (SEQ 0925), Education Credits (SEQ 0935), Retirement Savings Contribution Credit (SEQ 0950), Child Tax Credit (SEQ 0955), Residential Energy Credits (SEQ 0988) and Other Credits (SEQ 1015).	F1040-064	Form 1040, Line 54 'TotalCreditsAmt' must be equal to the sum of the following lines: Line 48 'CrForChildAndDEPDCAmt', Line 49 'EducationCreditAmt', Line 50 'RtrSavingsContributionsCrAmt', Line 51, ChildTaxCreditAmt, Line 53 'OtherCreditsAmt'.
	Form 1040A	N/A	Not in Phase II
0192	Form 1040/1040A/1040EZ - At least one of the following fields must be significant for the forms listed below. Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).	F1040-065	Form 1040, at least one of the following lines must have a non-zero value: Line 22 'TotalIncomeAmt', Line 37 'AdjustedGrossIncomeAmt', Line 44 'TaxAmt', Line 54 'TotalCreditsAmt', Line 60 'TotalTaxAmt', Line 71 'TotalPaymentsAmt'.
	Form 1040EZ	N/A	Not in Phase II
0193	Form 8829	N/A	Not in Phase II
0194	Form 1040EZ	N/A	Not in Phase II

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0195	Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 0165) must be significant, and vice versa.	SSE-F1040-003	If Schedule SE (Form 1040), Section B, Line 12 'SelfEmploymentTaxAmt' has a non-zero value, then Line 13 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.
		SSE-F1040-004	If Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' has a non-zero value, then Line 6 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.
		SSE-F1040-008	If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 12 'SelfEmploymentTaxAmt' must have a non-zero value.
		SSE-F1040-009	If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 5 'SelfEmploymentTaxAmt' must have a non-zero value.
	If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 0165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.	SSE-F1040-013	If Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then it must be equal to the sum of all Schedule SE (Form 1040), Section A, Line 6 and Section B, Line 13 'OneHalfSelfEmploymentTaxAmt'.
		SSE-F1040-010	If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] is not provided, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.
		SSE-F1040-011	If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] is not provided, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.
0196	Form 4137, 8919	N/A	Not in Phase II
0197	Schedule A - When Total Other Expenses (SEQ 0495) is greater than zero, Other Expense Type (SEQ 0475) and Other Expense Amount (SEQ 0485) must be significant.	SA-F1040-006	If Schedule A (Form 1040), Line 27 'NetMiscellaneousDeductionsAmt' has a non-zero value, then one of the following Lines must have a non-zero value: Line 21 'UnreimbursedEmployeeExpnsAmt', Line 22 'TaxPreparationFeesAmt', Line 23 'OtherExpensesAmt', or Line 24 'TotJobExpnsAndCrtnMiscDedAmt'.
		SA-F1040-007	If 'MiscellaneousDeductionAmount' in "Other Miscellaneous Deductions Statement" [OtherMiscellaneousDeductionsStatement] has a non-zero value, then Schedule A (Form 1040), Line 28 'OtherMiscellaneousDedAmt' must have a non-zero value.
0198	Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withheld (SEQ 1160), ES Payments (SEQ 1170), Making Work Pay Credit (1175), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187), American Opportunity Credit (SEQ 1189), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198) Other Payments (SEQ 1210), and Form 8689 Amount (SEQ 1246).	F1040-066-01	Form 1040, Line 72 'TotalPaymentsAmt' must be equal to the sum of the following: Line 61 'WithholdingTaxAmt', Line 62 'EstimatedTaxPaymentsAmt', Line 63 'MakingWorkPayCrAmt', Line 64a 'EarnedIncomeCreditAmt', Line 65 'AdditionalChildTaxCreditAmt', Line 66 'RefundableAmerOppCreditAmt', Line 68 'RequestForExtensionAmt', Line 69 'ExcessSocSecAndTier1RRTATaxAmt'.
	Form 1040A	N/A	Not in Phase II
0199	Schedule SE - When Unreimbursed Business Expenses Subtracted (SEQ 0042) equals "Yes", then the corresponding field, Allowable Expense Explanation (SEQ @0044), must equal "STMbnn". An explanation is required.	N/A	ExplanationType schema validation.
0200	Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than \$457, Schedule EIC must be present.	F1040-067	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' is greater than 457, then Schedule EIC (Form 1040) must be present in the return.
0201	Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077 0147); Qualifying Child First Name (SEQ 0010, 0080, 0150); Qualifying Child Last Name (SEQ 0011, 0081, 0151); Year of Birth (SEQ 0020, 0090, 0160 ); Qualifying SSN (SEQ 0015, 0085, 0155); Relationship (SEQ 0060, 0130, 200); and Number of Months (SEQ 0070, 0140, 210).	N/A	Schema validation
	Qualifying Child Name Control (SEQ 0007, 0077, 0147) must be in the correct format. See Section 7.01 for Name Control format. Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must equal blank.	N/A	PersonNameControlType schema validation
0202	Schedule EIC – Year of Birth (SEQ 0020, 0090, 0160) cannot be greater than current tax year.	SEIC-F1040-003	Schedule EIC (Form 1040), Line 3: each 'ChildYearOfBirth' provided must not be greater than the tax year of the return.
0203	Schedule EIC - Relationship (SEQ 0060, 0130, 0200) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON", "SISTER", "BROTHER", "NIECE" or "NEPHEW".	N/A	Schema validation
0204	Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1986, the taxpayer is considered to be age 25 at the end of 2010.	F1040-068	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule EIC (Form 1040) is not present in the return, 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.
	Form 1040EZ	N/A	Not in Phase II
0205	Schedule EIC - When Qualifying SSN (SEQ 0015, 0085, 0155) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.	SEIC-F1040-001	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must be within the valid range of SSNs.
0206	Schedule EIC - If Year of Birth (SEQ 0020, 0090, 0160) is less than "1992" (age 19 and older) and greater than "1986", then the corresponding Student "Yes" Box (SEQ 0030, 0100, 0170) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".	SEIC-F1040-005-01	For each child whose age is 19 years or older (born before 1992) or younger than 24 years (born after 1986) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child, Line 4a 'ChildIsAStudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0207	Schedule EIC - If Relationship (SEQ 0060, 0130, 0200) equals "CHILD", "DAUGHTER", "GRANDCHILD", "SON", "SISTER", "BROTHER", "NIECE", "NEPHEW" or "FOSTERCHILD" and Year of Birth (SEQ 0020, 0090, 0160) does not equal "20010", then Number of Months (SEQ 0070, 0140, 0210) must be equal to or greater than "07". Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.	N/A	Schema validation
0208-0215	Schedule H	N/A	Not in Phase II
0216	Schedule EIC - Qualifying SSN - 1 - 2 and - 3 (SEQ 0015, 0085, 0155) cannot equal each other. Qualifying SSN - 1, -2 and - 3 (SEQ 0015, 0085, 0155) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	SEIC-F1040-002	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be equal to the Primary SSN or the Spouse SSN in the Return Header.
0217	Schedule EIC - When Year of Birth (SEQ 0020, 0090, 0160) is less than "1987", the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".	SEIC-F1040-006-01	For each child whose age is 24 years or older (born before 1987) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.
0218	Schedule EIC - When Year of Birth (SEQ 0020, 0090, 0160) equals "2010", the corresponding Number of Months (SEQ 0070, 0140, 0210) must equal "12". Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.	SEIC-F1040-004	If Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth' is equal to the tax year in the return header, then Line 6 'MonthsChildLivedWithYouCnt' for that child must be equal to "12" or 'KidnappedChildInd' must be equal to "KC".
0219-0220	Schedule H	N/A	Not in Phase II
0221	1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 0200) from Form(s) W-2 and/or W-2GU.	N/A	Not in Phase II
0222	Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$3,050 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$35,535 if Single, Head of Household or Qualifying Widow(er) and less than \$40,545 if Married Filing Jointly.	F1040-122-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$40,545; Line 64a 'EarnedIncomeCreditAmt' - \$3,050.
		F1040-123-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$35,535; Line 64a 'EarnedIncomeCreditAmt' - \$3,050.
	If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) are significant, and Qualifying SSN - 3 (SEQ 0155) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$5,036 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$40,363 if Single, Head of Household or Qualifying Widow(er) and less than \$45,373 if Married Filing Jointly.	F1040-124-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$45,373; Line 64a 'EarnedIncomeCreditAmt' - \$5,036.
		F1040-125-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$40,363; Line 64a 'EarnedIncomeCreditAmt' - \$5,036.
	If Qualifying SSN - 1 (SEQ 0015), Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed \$5,666 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than \$43,352 if Single, Head of Household or Qualifying Widow(er) and less than \$48,362 if Married Filing Jointly.	F1040-148-01  F1040-149-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$48,362; Line 64a 'EarnedIncomeCreditAmt' - \$5,666.  If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$43,352; Line 64a 'EarnedIncomeCreditAmt' - \$5,666.
0223-0229	Schedule H	N/A	Not in Phase II
0230-0232	Form 1116	N/A	Not in Phase II
0233	Tax Form - When Direct Deposit - No (SEQ 1263) equal "X", Direct Deposit Information (Tax Form SEQs 1272, 1274, 1276, 1278, and Form 8888) must not be present.	N/A	MeF not using these checkboxes
0234	Tax Form - One of the following must equal "X": Direct Deposit - Yes (SEQ 1262) or Direct Deposit - No (SEQ 1263) and both cannot be blank and both cannot equal "X".	N/A	MeF not using these checkboxes
0235	Schedule H	NA	Not in Phase II
0236	Form 5405	N/A	Not in Phase II
0237	Form 2106 - When Filing Status (Seq 0130) of the Tax Form equals "2", SSN of Taxpayer with Employee Business Expense (SEQ 0009) of 2106 page 1 and SSN of Taxpayer with Employee Business Expense (SEQ 0133) of 2106 page 2 must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.	F2106-001	Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header.
	When only one Form 2106 is present for an individual (primary or secondary), Page 2 need not be transmitted if there are no entries for that page, but Page 2 cannot be present without Page 1.	N/A	MeF handles differently. No business rule needed.
	When two Forms 2106 are present for an individual (primary or secondary), Page 1 must be present for the first form, Page 1 must be present for the second form, and Page 2 must be present for both forms. (The second form is for additional vehicles only. Refer to Form 2106 Instructions for possible allocation from one Form 2106 in the case of expenses of reservists, Qualified Performing Artists, etc.)	N/A	MeF handles differently. No business rule needed.
	When Form 2106 is present for an individual (primary or secondary), Form 2106-EZ may not be present for that individual.	N/A	Not in Phase II



ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0238	Schedule H	N/A	Not in Phase II
0239	Form 2441 – If Street Address 1 (SEQ +0020) or Street Address 2 (SEQ 0070) equals "SEEBW-2", then SSN/EIN 1 (SEQ +0040), SSN/EIN Type 1 (SEQ +0045), Amount Paid 1 (SEQ 0050), SSN/EIN 2 (SEQ 0090), SSN/EIN Type 2 (SEQ 0095) and Amount Paid 2 (SEQ 0100) must be blank.  Exception: When Name of Care Provider 1(SEQ 0010) equals "STMbnn" and the Street Address of statement data equals "SEEBW-2", then the corresponding SSN/EIN, SSN/EIN Type, Amount Paid of statement data must be significant.	N/A	MeF will create a new rule.
0240-0242	Schedule C-EZ	N/A	Not in Phase II
0243	Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.	F1040-070-01	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must have a zero value or not be present.
0244	Reserved	N/A	Not in Phase II
0245	Form 8396, Form 3800	N/A	Not in Phase II
0246	Reserved	N/A	
0247	Reserved	N/A	
0248	Reserved	F1040-187	The following form/dependency cannot be filed electronically in XML format: Schedule A (Form 1040).
0249	Reserved	N/A	1040).
0250	Reserved	N/A	
0251-0253	Form 8615	N/A	Not in Phase II
0254	Reserved	N/A	
0255-0258	Form 8615	N/A	Not in Phase II
0259	Form 1040 – When Form W-2, Box 9 Block (SEQ 1104) equals "X", Form W-2 Advance EIC Payment (SEQ 0200) must be significant.	F1040-069	If Form 1040, Line 59a checkbox 'AdvanceEICPaymentInd' is checked, then at least one Form W-2, Line 9 'AdvanceEICPaymentAmt' must have a value greater than zero.
0260-0268	Form 8814	N/A	Not in Phase II
269	Reserved	N/A	
0270-0272	Form 4972	N/A	Not in Phase II
273	Reserved	N/A	
274	Reserved	N/A	
0275-0276	Form 4972	N/A	Not in Phase II
0277	Form 4970	N/A	Not in Phase II
0278	Reserved	N/A	
0279	Form 4972	N/A	Not in Phase II
0280-0283	Schedule B relating to Form 8815	N/A	Not in Phase II
0284	Reserved	N/A	
0285	Reserved	N/A	
0286	Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.	SE-F1040-060  SE-F1040-070	If Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' is present, then Schedule E (Form 1040), Line 26 'nonpassiveActivityAmt' must have a non-zero value.  If Schedule E (Form 1040) Line 26 'nonpassiveActivityAmt' has a non-zero value, then Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' must be present.
0287-0288	Form 8828	N/A	Not in Phase II
0289	Form W-2 - When Advance EIC Payment (SEQ 0200) is significant, taxpayer cannot file Form 1040EZ or Form 1040-SS (PR).	N/A	Not in Phase II
0290	Form W-2 – Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).	N/A	USAddressType schema validation
	Form W2GU	N/A	Not in Phase II
	Form 1099-R – Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042).	F1099R-001	If Form 1099-R has a US address in the Payers Address, the 'State' and 'ZipCode' must be present. The first five digits of the Payer's Zip Code must be with in the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.
	Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2, Payer's State (SEQ 0024) of Form W-2G, and/or Payer' State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.	N/A	USForeignType schema validation
0291	Form W-2 - Employer City (SEQ 0070) must contain at least three characters.	FW2-006	Form W-2, Line C, 'City' of Employer's Address ('EmployerUSAddress' or 'EmployerForeignAddress') must contain at least three characters.
0292	Form W2G	N/A	Not in Phase II
0293	Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.	N/A	EINType schema validation Payer Name Control is a required entry 1099-R Indicator "N" or "S" is a required entry
0294	Form W2G	N/A	Not in Phase II

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0295	Form 1040 – The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distributions Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pensions Annuities Received Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552), Social Security Benefits (SEQ 0553), Amount of Other Income (SEQ 0570) and Gross Receipts of Schedule C/C-EZ (SEQ 0200). Exception: This check is bypassed when Combat Pay has been excluded from Wages. This check is also bypassed if Capital Gain/Loss (SEQ 0450) or Other Gain or Loss (SEQ 0470) or Rent/Royalty/Part/Estates/Trust Inc (SEQ 0510) or Farm Income (SEQ 0520) is significant (not equal zeroes).	F1040-071	Form 1040, Line 61 'WithholdingTaxAmt' must be less than or equal to the sum of the following lines: Line 7 'WagesSalariesAndTipsAmt', Line 8a 'TaxableInterestAmt', Line 9a 'OrdinaryDividendsAmt', [the larger of Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRA Amt' or the amount from Line 15a if the same], [the larger of Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' or the amount from Line 16a if the same], Line 19 'UnemploymentCompAmt', Line 20a 'SocSecBnftAmt', [all occurrences of 'OtherIncomeAmt' in 'OtherIncomeTypeStatement' attached to Line 21] and [all occurrences of Schedule C, Line 1 'GrossReceiptsOrSalesAmt'] unless [any of the following lines has a value greater than zero: Line 13 'CapitalGainLossAmt', Line 17 'RentalRealESTAmt'] or Combat Pay has been excluded from wages.
	Form 1040A	N/A	Not in Phase II
	Form 1040EZ	N/A	Not in Phase II
0296	Form 2441 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, and 0221); Qualifying Person SSN (SEQ 0214, 0223).	N/A	Schema validation
0297	Form 2441- SSN/EIN (SEQ 0040 or 0090) of Form 2441 cannot equal the Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040.	F2441-001	Form 2441, Part I, Line 1(c), each "Identifying number" provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
0298	Form 2441- When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F2441-009	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' that has a value must be within the valid ranges of SSN or ITIN or ATIN.
0299	Tax Form - RAL Indicator (SEQ 1465) must equal "0", "1", or "2". RAL Indicator (SEQ 1465) is a required field.	N/A	Schema validation - required entry with values indicated allowed
0300	Form 1040/1040A/1040EZ – When Forms 1099 and AK Dividend W/H Literal (SEQ 1155) is significant, then Forms 1099 and AK Dividend W/H Amount (SEQ 1157) must be significant. When Forms 1099 and AK Dividend W/H Amount (SEQ 1157) is significant, then Forms 1099 and AK Dividend W/H Literal (SEQ 1155) must be significant.	F1040-072	In "Other Withholding Statement" [OtherWithholdingStatement] attached to Form 1040, Line 61, if 'WithholdingCd' has a value or 'WithholdingAmt' has a value greater than zero, then both must have a value.
0301	Reserved	N/A	
0302	Reserved	N/A	
0303	Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments SEQ 1250).	F1040-074-01	If Form 1040, Line 76 'AmountOwedAmt' has a non-zero value and Line 77 'EsPenaltyAmt' has a zero value or is not present, then Line 60 'TotalTaxAmt' must be greater than Line 72 'TotalPaymentsAmt'
	Form 1040EZ	N/A	Not in Phase II
0304-0349	Reserved	N/A	
0350-0354	Form 8853	N/A	Not in Phase II
0355	Reserved	N/A	
0356	Reserved	N/A	
0357	Reserved	N/A	
0358-0364	Form 8853	N/A	Not in Phase II
0365	Reserved	N/A	
0366-0369	Reserved	N/A	
0370	Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW", or "FOSTERCHILD" and the Dependent's age must be under 17.	F1040-075	Form 1040, Line 6c, for each dependent provided, if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding line 6c(3) 'DependentRelationship' must have one of the following values: CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW or FOSTERCHILD.
	Form 8901	F1040-076	Form 1040, Line 6c, for each dependent provided, if Line 6c (4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17.
	Form 8901	N/A	Not in Phase II
0371	Reserved	N/A	
0372	Form 1040/1040A - When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (SEQ 1187) is significant, the sum of the two fields cannot exceed an amount equal to \$1000 multiplied by the number of qualifying children. A qualifying child is a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X" on Form 1040/1040A or "STM'bnn".	F1040-077	If Form 1040, Line 51 'ChildTaxCreditAmt' or Line 65 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 51 and Line 65 cannot exceed an amount equal to \$1000 times the number of qualifying children.
0373	Form 1040/1040A - When Additional Child Tax Credit (SEQ 1187) is significant, Form 8812 must be present.	N/A	
0374	Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1187) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.	F1040-079	Form 1040, Line 65 'AdditionalChildTaxCreditAmt' must be equal to Form 8812, Line 13 'AdditionalChildTaxCreditAmt'.
0375	Form 1098C - When Form 1098C Date of Contribution (SEQ 0180) is present then the date must equal the current tax year. Form 1098C – When Form 1098C Date of Sale (SEQ 0220) is present then the date must equal the current tax year or the current processing year.	F8283-006	The year of the 'DateOfTheContribution' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header.
		F8283-007	The year of the 'DateOfSale' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header or the year immediately following the tax year in the Return Header.
0376-0377	Reserved	N/A	
0378	Form 8863 - If Ineligible for Refundable American Opp. Credit box (SEQ 0535) equals "X", then Refundable American Opportunity Credit (SEQ 0540) can not be significant.	F8863-018	If Form 8863, Line 13 checkbox 'RefundableAmerOppCrUnder24Ind' is checked, then Line 14

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0379	Form 8863 – The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.	N/A	'RefundableAmerOppCreditAmt' must be equal to zero or not be present.
0380	Form 8863 – Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) may be used only once to claim an education credit (American Lifetime Learning). No Student's SSN may be used in Part I (American Opportunity Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F8863-003-01  F8863-009-01	On Form 8863, Student SSN can only be used once in either Part I, Line 1(b) 'AmerOppStudentSSN' or Part II, Line 3(b) 'LifetimeStudentSSN' to claim an Education Credit.  Each Student SSN provided on Form 8863, Part I Line 1(b) and Part II Line 3(b) must be within the valid range of SSN/ITIN/ATIN.
0381	Form 8863 – If any field of a student line in Part I or Part II including statements, is significant, then all fields of the student line must be significant. o Each American Opportunity Credit student line includes Student's First Name (SEQ 0010, 0080, 0150), Student's Last Name (SEQ +0020, 0090, 0160), Student's Name Control (SEQ +0030, 0100, 0170), Student's SSN (SEQ +0035, 0105, 0175), Qualified Expenses Paid in Current Tax Year (SEQ +0040, 0110, 0180 and amount from column c or Column e plus \$2000 (SEQ +0070, 0140, 0210) Each Lifetime Learning Credit student line includes Student's First Name (SEQ +0250, 0290, 0330), Student's Last Name (SEQ +0260, 0300, 0340), Student's Name Control (SEQ +0270, 0310, 0350), Student's SSN (SEQ +0275, 0315, 0355), and Qualified Expenses (SEQ +0280, 0320, 0360). See Part I Section 8 for Statement Record format.		Schema Validation
0382	Form 1040/1040A - If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Nonrefundable Education Credits (SEQ 0670) on Form 8863 must equal Education Credits (SEQ 0935) on Form 1040/1040A.	F1040-081-01	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then it must be equal to Form 8863, Line 23 'NonrefundableEducationCrAmt'.
0383	Form 8863 – Each Student's SSN (SEQ SEQ +0035, 0105, 0175, +0275, 0315, 0355) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.	F8863-001-01  F8863-002-01	If Form 8863 is present in the return, then each 'AmerOppStudentSSN' provided on form 8863, Part I, Line 1(b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2).  If Form 8863 is present in the return, then each 'LifetimeStudentSSN' provided on form 8863, Part II, Line 3b must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2).
0384	Form 1040/1040A – When American Opportunity Credit (SEQ 1189) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are \$180,000 for "Married Filing Joint" and \$90,000 for "Single", "Head of Household", and "Qualifying Widow(er)".	F1040-082  F1040-161-01	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" - 179999. (2) Filing Status "Single", "Head of household", "Qualifying widower" - 179999.  If Form 1040, Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" - 180000. (2) Filing Status "Single", "Head of Household", "Qualifying Widower" - 90000.
	When Filing Status (SEQ 0130) is "Married Filing Separate", Form 8863 cannot be present.	F1040-083	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 49 'EducationCreditAmt' must be equal to zero or not be present.
0385	Form 8863 – The following limit applies: The American Opportunity Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ +0040, 0110, 0180 statement) cannot exceed \$4000.	F8863-010 F8863-013-01 F8863-015	Each 'AmerOppCreditNetCalcExpnssAmt' provided on Form 8863, Part I, Line 1(f) cannot exceed 2500.  Form 8863, Part II, Line 6 'TentLifetimeLearningCreditAmt' cannot exceed \$10000, regardless of the number of Student SSNs entered.  Each 'AmerOppQualifiedExpensesAmt' provided on Form 8863, Part I, Line 1(c) cannot exceed 4000.
0386	Form 1040/1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than \$150,000 for "Married Filing Jointly" or is more than \$75,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.	F1040-084	If the sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt', and Line 33 'StudentLoanInterestDedAmt', is greater than \$150,000 for Filing Status "Married Filing Jointly" (or \$75,000 for Filing Status "Single" or "Head of household" or "Qualifying widower"), then Line 33 'StudentLoanInterestDedAmt' must have zero value or not be present.
0387	Form 8863 – Tentative American Opportunity (SEQ 0211) cannot exceed an amount equal to \$2500 multiplied by the number of American Opportunity students in Part I. If the number of American Opportunity students is zero, Tentative American Opportunity Credit (SEQ 0211) cannot be positive. Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed \$2000 regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.	F8863-006 F8863-008-01	Form 8863, Part I, Line 2 'TentativeAmerOppCreditAmt' cannot exceed an amount equal to \$2500 multiplied by the number of AmerOppStudentSSNs entered in Line 1(b).  Form 8863, Part IV, Line 23 'NonrefundableEducationCrAmt' cannot exceed the sum of Part I, Line 2 'TentativeAmerOppCreditAmt' and Part II, Line 6 'TentLifetimeLearningCreditAmt'.
0388	Form 1040/1040A - When Student Loan Interest Deduction (SEQ 0702) is significant, the filing status cannot equal "Married Filing Separately".	F1040-085	If Form 1040, Line 33 'StudentLoanInterestDedAmt' has a non-zero value, then Form 1040, Line 3 checkbox "Married filing separately" must not be checked (element 'IndividualReturnFilingStatusCd' must not have the value 3).
0389	Form 1040/1040A - Student Loan Interest Deduction (SEQ 0702) must not exceed \$2,500.	N/A	Schema validation
0390-0393	Schedule J	N/A	Not in Phase II
0394	Form Payment - The Requested Payment Date (SEQ 0080) for any Estimated Payment with Tax Type Code (SEQ 0070) of "1040S" cannot equal the Requested Payment Date for a subsequent occurrence of a "1040S" payment.	FPYMT-045	The "Requested Payment Date" in the 1040ES Estimated Tax Record must not be the same as that in another 1040ES Estimated Tax Payment Record filed with the same return.
0395	Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.	N/A	For MeF, Primary SSN comes from Return Header.
	When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.	N/A	For MeF, Spouse SSN comes from Return Header.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0396	Form Payment - Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.	R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.
		R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
	Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.	R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros.
	Type of Account (SEQ 0050) must equal "1" or "2".	N/A	BankAccountType schema validation
0397	Form Payment - (Balance Due Payments) When the return is transmitted to the IRS on or before April 18 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 18. When the return is transmitted to IRS after April 18, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.	FPYMT-055	If the timestamp (in the GTX key or Response to Send Submissions Request) 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 and must not be prior to five days before the date the return was received by the IRS.
	The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.	N/A	This is covered in the rules FPYMT-054 and FPYMT-055
	The Requested Payment Date cannot be prior to the current processing date minus five days.	FPYMT-054	If the timestamp (in the GTX key or Response to Send Submissions Request) 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 but not more than 5 days prior to the received date.
0398	Form Payment (Estimated Payments) - The Requested Payment Date (SEQ 0080) must be one of the following: 20110418, 20110615, 20110915 or 20120117.	N/A	MeF made this a required field containing only specified values
	If the process date is prior to January 17, 2011, the Requested Payment Date (SEQ 0080) must be 20110418, 20110615 or 20110915.	N/A	
	If the processing date is January 17, 2011 through April 25, 2011 the Requested Payment Date (SEQ 0080) must be 20110418, 20110615, 20110915 or 20120117.	FPYMT-056-01	If the processing date is January 17, 2011 through April 25, 2011, the "Estimated Payment Due Date" in the 1040ES Estimated Tax Payment Record can only be April 18, 2011, June 15, 2011, September 15, 2011 or January 17, 2012.
	If the processing date is April 26, 2011 through June 22, 2011, the Requested Payment Date (SEQ 0080) must be 20110615, 20110915, or 20120117.	FPYMT-047-01	If the processing date is after April 25, 2011 but prior to June 23, 2011, the "Estimated Payment Due Date" in the 1040ES Estimated Tax Payment Record can only be June 15, 2011, September 15, 2011, or January 17, 2012.
	If the processing date is June 23, 2011 through September 22, 2011 the Requested Payment Date (SEQ 0080) must be 20110915 or 20120117.	FPYMT-043-01	If the processing date is after June 22, 2011 but prior to September 23, 2011, the "Estimated Payment Due Date" in the 1040ES Estimated Tax Payment Record can only be September 15, 2011, or January 17, 2012.
	If the process date is September 23, 2011 through October 20, 2011, the Requested Payment Date (SEQ 0080) must be 20120117.	FPYMT-044-01	If the processing date is after September 22, 2011 but on or before December 31, 2011, the "Estimated Payment Due Date" in the 1040ES Estimated Tax Payment Record can only be January 17, 2012.
	The process date cannot be greater than October 20, 2011.	N/A	
0399-0405	State Record	N/A	MeF handles Fed State differently than Legacy
0406	The first two-digits contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission. Exception: A valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site, when State Data is present; or when Processing Site equals "E" (Austin) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, and/or Form 8891; an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".	N/A	MeF handles this differently. No business rule needed.
0407 0408	State Record	N/A	MeF handles Fed State differently than Legacy
0409	Form 1040/1040A/1040EZ - When Foreign Employer Compensation Total (SEQ 0379) is significant, Foreign Employer Compensation Literal (SEQ 0378) equals "FEC", and the FEC/Pension Record must be present.	F1040-126	If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040 Line 7 has the value "FEC", then the corresponding amount 'WagesAmt' must be greater than zero and 'FECRecord' must be present in the return.
0410	State Record	N/A	MeF handles Fed State differently than Legacy
0411	FEC/Pension Record - The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form OR The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEQ 0055) of the Tax Form.	F1040-129	EmployeeTIN and 'EmployeeNameControl' provided in the "FEC Record" [FECRecord] must be the same as [the Primary SSN and the Primary Name Control] or [the Spouse SSN and the Spouse Name Control] in Return Header.
0412	FEC/Pension Record - The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060), and The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) or Foreign Country (SEQ 0110).	NA	Schema validation
0413	FEC/Pension Record - The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.	NA	Schema validation
0414	FEC/Pension Record - The Country Code (SEQ 0130) must be significant and either equal to a valid Country Code or "US".	NA	Schema validation
0415	FEC/Pension Record - If Services performed While Residing in U.S. Yes Ind (SEQ 0120) equals "X", then the Country Code (SEQ 0130) must equal "US" and If the Country Code (SEQ 0130) equals "US", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X".	F1040-130	If in the "FEC Record" [FECRecord], checkbox 'WorkPerformedResidingInUSInd' is checked, then 'CountryCd' must be "US".
		F1040-131	If in the "FEC Record" [FECRecord], 'CountryCd' has the value "US", checkbox 'WorkPerformedResidingInUSInd' must be checked.
0416	Summary Record	NA	No Summary Record in MeF
0417	Form 1040/1040A/1040EZ - If Earned Income Credit (SEQ 1180) is significant, Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.	F1040-141	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then "FEC Record" [FECRecord] cannot be present in the return and 'WagesLit' in 'WagesNotShownSchedule' attached to form 1040 Line 7 cannot have a value of "FEC".
0418	Form 1040/1040A/1040EZ - Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 0220) from the FEC/Pension Record(s).	N/A	
0419	State Record	N/A	MeF handles Fed State differently than Legacy
0420-0422	Form 4136	N/A	Not in Phase II



ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0423	Form 1040/1040A - When Taxable Foreign Pensions Amount (SEQ 0490) is significant, Foreign Employer Pension Literal (SEQ 0488) must equal "FEP", and the FEC/Pension Record must be present.	F1040-155	TaxableForeignPensionsTotalAmt' has a non-zero value, then Form 1040, Line 16b 'ForeignEmployerPensionCd' must equal "FEP" and "FEC Record" [FECRecord] must be present in the return.
0424	Form 1040/1040A - Taxable Foreign Pensions Amount (SEQ 0490) must equal the total of Taxable Foreign Pension Amount (SEQ 0240) from the FEC/Pension Record(s).	F1040-156	If Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then it must be equal to 'ForeignPensionTaxableAmt' in the "FEC Record" [FECRecord].
0425	Reserved	N/A	
0426	Form 1040 – Other Payments (SEQ 1210) must equal the total of the following fields: Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Current Year Refundable Credit Amount (SEQ 0279) from Form 8801, plus positive amounts only of Health Coverage Tax Credit (SEQ 0250) from Form 8885.	N/A	Not in Phase II
0427	Reserved	N/A	
0428	Form 4137	N/A	Not in Phase II
0429	Reserved	N/A	
0430	State Record	N/A	MeF handles Fed State differently than Legacy
0431-0434	Reserved	N/A	
0435-0437	Form 8582-CR	N/A	Not in Phase II
0438	Summary Record	N/A	No Summary Record in MeF
0439	If the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215).	F1040-116	If the PIN Type Code in the Return Header is equal to "Self-Select On-Line", then the following fields must be present in the Return Header: IP Address, IP Date, IP Time, IP Timezone
0440	Reserved	N/A	
0441	Summary Record	N/A	No Summary Record in MeF
0442-0447	Reserved	N/A	
0448	Form 1040/1040A - If Taxpayer age is 70 1/2 at the end of tax year and IRA Deduction of Form 1040 (SEQ 0700) and Form 1040A (SEQ 0626) is significant, taxpayer cannot deduct any contributions to traditional IRA or treat them as nondeductible contributions for they are ineligible for IRA Deduction. Exception: Bypass this check on a Married Filing Joint return if one taxpayer is under age 70 1/2.	F1040-142	If one of the tax payers is 70 ½ years or older at the end of the tax year, then Form 1040, Line 32 'IRADeductionAmt' cannot have a value greater than zero unless Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the other taxpayer is under age 70 ½.
0449-0451	Form 8606	N/A	Not in Phase II
0452-0473	Form 2555 and Form 2555EZ	N/A	Not in Phase II
0474-0475	Reserved	N/A	
0476	Schedule EIC – The following fields cannot equal "X": Disabled "No" Box – 1, -2 and -3 (SEQ 0045, 0115, 0185)	N/A	
0477-0478	Reserved	N/A	
0479	Form 5695 - If maximum credit amount (SEQ 0127) equals \$3,000 then more than one main home (SEQ 0129) must be significant.	N/A	Not in Phase II
0480-0486	Reserved	N/A	
0487	Reserved	N/A	
0488	Form 8839	N/A	Not in Phase II
0489	Form 5695	N/A	Not in Phase II
0490	Summary Record – If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year.	N/A	MeF is standardizing the Electronic Postmark format
0491	Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).	N/A	MeF is standardizing the Electronic Postmark format
0492	Form 5695	N/A	Not in Phase II
0493	Software Identification Number (SEQ 0230) must be present.	N/A	Schema validation - required in Return Header
0494	Form 8689	N/A	Not in Phase II
0495-0496	Form 4563	N/A	Not in Phase II
0497-0498	Form 5695	N/A	Not in Phase II
0499	The Employer Identification Number (SEQ 0040) of Form W-2, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record is invalid for processing an Individual e-filed return.	FW2-499 F1099R-499	Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return.  Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' is invalid for processing an Individual e-filed return.
0500	Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File.	R0000-500	Primary SSN and the Primary Name Control in the Return Header must match the e-File database.
0501	Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077, 0147) must match data from the IRS Master File.	SEIC-F1040-501	Schedule EIC (Form 1040), each Line 1 'QualifyingChildNameControl' and Line 2 'QualifyingChildSSN' provided must match that in the e-File database.
0502	Employer Identification Number (SEQ 0040) of Form W-2, Employer ID Number (SEQ 0060) of Schedule C/C-EZ, Employer ID Number (SEQ 0070) of Schedule F, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R, Company or Trust Identification Number (SEQ 0120) of Form 2439, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record must match data from the IRS Master File. Note: Form 1099-R is ONLY required when federal income tax is withheld.	FW2-502 F1099R-502	Form W-2, Line B 'EmployerEIN' must match data in the eFile database.  Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' must match data in the e-File database. Note: Form 1099-R is ONLY required when federal income tax is withheld.
0503	Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File or If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Secondary SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.	R0000-503 R0000-530	Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.  If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then the Spouse SSN in the Return Header and Line 6b 'exemptSpouseNameControl' must match the e-File database.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0504	Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must match data from the IRS Master File. Form 1040-SS	R0000-504 N/A	Form 1040, Line 6c(2), each 'DependentSSN' and the corresponding 'DependentNameControl' provided in Line 6c(2) must match the e-File database. Not in Phase II
0505	Employer Identification Number (SEQ 0040) of Form W-2, or Employer ID Number (SEQ 0060) of Schedule C/C-EZ, or Employer ID Number (SEQ 0070) of Schedule F, or Payer Identification Number (SEQ 0026) of Form W-2G, or Payer Identification Number (SEQ 0050) of Form 1099-R or Company/Trust Identification Number (SEQ 0120) of Form 2439, or Employer EIN (SEQ 0200) of 499R-2/W-2PR Record was issued in the current processing year.	FW2-505 F1099R-505	Form W-2, Line B 'EmployerEIN' was issued in the current processing year. Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' was issued in the current processing year.
0506	Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC was previously used for the same purpose.	SEIC-F1040-506	Schedule EIC (Form 1040) Line 2: each 'QualifyingChildSSN' provided must not be the same as another 'QualifyingChildSSN' on the same Schedule EIC (Form 1040) OR on another accepted return for the same tax year.
0507	Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A was previously used for the same purpose. Form 1040-SS	R0000-507 N/A	DependentSSN' in Form 1040, Line 6c(2) was used as a Dependent SSN in a previously filed tax return for the same tax period. Not in Phase II
0508	Primary SSN (SEQ 0010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 - Married filing joint status (SEQ 0130) or with filing status 4 - Head of Household and Exempt Spouse (SEQ 0163) equals to "X"; or Secondary SSN (SEQ 0030) has been used as a Primary SSN (SEQ 0010) on another return.	R0000-508	Primary SSN in the Return Header cannot be the same as the Spouse SSN on another tax return for which Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) or [Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' are checked].
0509	Secondary SSN (SEQ 0030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN or as a Form 1040-SS (PR) Qualifying Child SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return; or Form 1040-SS (PR) Qualifying Child SSN was used as a Secondary SSN on a previous or current return.	R0000-509 SEIC-F1040-509	Spouse SSN in the Return Header cannot match a 'DependentSSN' on this tax return or another tax return. Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be the same as the Spouse SSN on another accepted return for the same tax year.
0510	Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) and/or (SEQ 0163) on the return and was also used as a Dependent's SSN on Form 1040 Qualifying Child on Form 1040-SS (PR) (SEQ 0175, 0185, 0195, 0205) on another return. Dependent's SSN (SEQ 0175, 0185, 0195, 0205) was used as a Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) on another return and was claimed as an exemption (SEQ 0160) on that return.	F1040-510 F1040-512 F1040-513	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return. Each Dependent's SSN on this return cannot be used on another return as a Primary or Secondary SSN with Line 6a checkbox 'ExemptPrimaryInd' or Line 6b checkbox 'ExemptSpouseInd' checked on that return. If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then Spouse SSN in the Return Header must not be the same as a Primary SSN or a 'DependentSSN' on another tax return.
0511	Primary SSN (SEQ 0010) was used with the Filing Status (SEQ 0130) "1", "2" or "5" and was also present on another return as a Secondary SSN (SEQ 0030) with Filing Status "3".	R0000-511	If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2 or 5), then the Primary SSN in the Return Header cannot be the same as a Spouse SSN on another tax return with Line 3 checkbox "Married filing separately" checked (element 'IndividualReturnFilingStatusCd' has the value 3).
0512	Form 8863 - Student's Name Control (SEQ +0030, 0100, 0170, +0270, 0310, 0350) and corresponding Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) must match data from the IRS Master File.	F8863-512 F8863-513-01	For each student in Form 8863, Part I, Line 1(a) 'AmerOppStudentNameControl' and Line 1(b) 'AmerOppStudentSSN' must match e-File database. For each student in Form 8863, Part II, Line 3(a) 'LifetimeStudentNameControl' and Line 3(b) 'LifetimeStudentSSN' must match e-File database.
0513	Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once.	R0000-513	The Spouse SSN in the Return Header must not be the same as the Spouse SSN in another return filed for the same tax year.
0514	Form 8853	N/A	Not in Phase II
0515	Primary SSN (SEQ 0010) was used as a Primary SSN more than once.	R0000-515	The Primary SSN in the Return Header must not be the same as the Primary SSN in another return filed for the same tax year.
0516	Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.	N/A	MeF handles Fed State differently than Legacy
0517	Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File or if filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Secondary SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.	N/A	MeF handles Fed State differently than Legacy
0518	Form 1310	N/A	Not in Phase II
0519	Form 8697	N/A	Not in Phase II
0520	Schedule H	N/A	Not in Phase II
0521	Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) of Schedule EIC and Child's SSN (SEQ 0040, 0090, 0140, 0190) of Form 8901 and Qualifying Child SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040-SS (PR).	R0000-521 R0000-570 R0000-571 SEIC-F1040-521	The Year of Birth for the Primary SSN cannot equal the current processing year. The Year of Birth for the Spouse SSN cannot equal the current processing year. For any Dependent claimed in the tax return, the Year of Birth in the e-File database cannot equal the current processing year. For each Qualifying child SSN provided in Schedule EIC (Form 1040), the Year of Birth in the e-File database cannot equal the current processing year

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return does not match data from the IRS Master File.	F1040-522	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Primary Date of Birth (for the Primary SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value ], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and ( 'SpecialProcessingLiteralCd' or 'SpecialProcessing LiteralCd2' or 'SpecialProcessingCodeTxt' ) has a value ].
0522	Exceptions: Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ. When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVObOPERATION" then the Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return is not required.		The above business rule has been updated to reflect the exceptions
	Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return does not match data from the IRS Master File.	F1040-523	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value ], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and ( 'SpecialProcessingLiteralCd' or 'SpecialProcessing LiteralCd2' or 'SpecialProcessingCodeTxt' ) has a value ].
0523	Exceptions: Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant. When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVObOPERATION" then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required.		The above business rule reflects the exceptions
0524	Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 do not match data from the IRS Master File.	F2441-524	Form 2441, Part II, Line 2(a) each 'QualifyingPersonNameControl' and the corresponding Line 2(b) 'QualifyingPersonSSN' must match data from the e-File database.
0525	Reserved	N/A	
0526	Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 was previously used for same purpose.	F2441-526	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' provided must not be the same as a 'QualifyingPersonSSN' in Part II, Line 2 of Form 2441 in another accepted tax return for the same tax year.
0527	Reserved	N/A	
0528	Form 8863 - Student's SSN (SEQ +0035, 0105, 0175, +0275, 0315, 0355) was previously used to claim Education Credit on another tax return.	F8863-528-01	Each Student SSN provided on Form 8863, Part I, Line 1(b) or Part II, Line 3(b) must not be the same as that in another Form 8863 for the same tax year.
0529	Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.	N/A	No DCN in MeF
0530	Reserved	N/A	
0531	Tax Form – A Date of Death is present and prior to current tax year on IRS records for the Primary SSN (SEQ 0010).	R0000-531	If Primary Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.
		F1040-172	If 'PrimaryDateOfDeath' has a value, then the year of 'PrimaryDateOfDeath' must be equal to the tax year or processing year of the return.
0532	Tax Form – A Date of Death is present and prior to current tax year on IRS records for the Secondary SSN (SEQ 0030).	R0000-532	If Spouse Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.
		F1040-173	If 'SpouseDateOfDeath' has a value, then the year of 'SpouseDateOfDeath' must be equal to the tax year or processing year of the return.
0533	Form 1040/1040A – A Date of Death is present and prior to current tax year on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records). Form 1040-SS (PR)	R0000-533	If a Dependent's Date of Death is present, then it cannot be less than the current tax year.
		N/A	Not in Phase II
0534	Schedule EIC – A Date of Death is present and prior to current tax year on IRS records for the Qualifying SSN – 1 and Qualifying SSN – 2 -or -3 (SEQ 0015, 0085, 0155).	SEIC-F1040-534	For each qualifying child SSN provided in Schedule EIC (Form 1040) if Date of Death is present in the e-File Database, the Year of Death cannot be less than the tax year in the return header.
0535	Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090, 0160) must match data received from the Social Security Administration.	SEIC-F1040-535	Schedule EIC (Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildYearOfBirth' must match the e-File database for each child provided.
0536	Reserved	N/A	
0537	Reserved	N/A	
0538	Reserved	N/A	
0540	Reserved	N/A	
0541	Form 1040/A – When Filing Status (SEQ 0130) equals "1", "4" or "5", the age of the primary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.  When Filing Status (SEQ 0130) equals "2", the age of the primary or secondary taxpayer must be older than the age of each of the qualifying child (max of 3) on the Schedule EIC. EXCEPTION: The taxpayer does not have to be older than the qualifying child if the child is permanently and totally disabled.	SEIC-F1040-536	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked ('IndividualReturnFilingStatusCd' has a value 1 or 4 or 5), then each qualifying child on Schedule EIC(Form 1040) must be younger than the tax payer.
		SEIC-F1040-537	If Form 1040, Line 2 checkbox "Married filing jointly" is checked ('IndividualReturnFilingStatusCd' has the value 2), then each qualifying child on Schedule EIC(Form 1040) must be younger than the primary tax payer or the spouse.
0542	Reserved	N/A	
0543	Reserved	N/A	

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0544	Form 1040/1040A/1040-SS (PR) – If the Primary SSN (SEQ 0010) was claimed as a Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) on another return, then no Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) can be claimed on this return.	R0000-544	The Primary SSN cannot be the same as a 'DependentSSN' on another tax return if any dependents are listed in Line 6(c) in this return.
0545-0559	Reserved	N/A	
0560	Reserved	N/A	
0561-0562	Reserved	N/A	
0563	Form 1040/1040A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) with Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equal to "X" was previously used for child tax credit.	F1040-563	Form 1040, for each dependent that has Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked, the corresponding Line 6c(2) 'DependentSSN' must only be used once as a qualifying child.
	Form 8901	N/A	Not in Phase II
	Form 1040-SS (PR)	N/A	Not in Phase II
0564 0565	Reserved	N/A	
0566	Reserved	N/A	
0567-0599	Reserved	N/A	
0600	Form 1040/1040A/104EZ – IRS Master File indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required. Note: The IRS may request additional verification in addition to the completed Form 8862.	F1040-164	IRS Master File indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance.
0601	Reserved	N/A	
0602	Form 8862	N/A	Not in Phase II
0603	Tax Forms – The Primary SSN (SEQ 0010) of the Tax Form is locked because the Social Security Administration's records identified the taxpayer as being deceased or because the taxpayer requested it.	F1040-178	The Primary SSN in the Return Header is locked because the Social Security Administration records have identified the taxpayer as being deceased or per the taxpayer's request.
0604	Tax Forms – The Secondary SSN (SEQ 0030) of the Tax Form is locked because the Social Security Administration's records identified the taxpayer as being deceased or because the taxpayer requested it.	F1040-179	The Spouse SSN in Return Header is locked because the Social Security Administration records have identified the taxpayer as being deceased or per the taxpayer's request.
0605	Reserved	N/A	
0606	Form 1040/1040A/104EZ – IRS Master File indicates the taxpayer is not allowed to claim the Earned Income Credit for this tax year.	F1040-087	If the tax return is not eligible to claim Earned Income Credit, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
0607	Form 8866	N/A	Not in Phase II
0608 0609	Reserved	N/A	
0610	Tax Form - If Address Ind (SEQ 0097) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066); and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).	N/A	ForeignAddressType schema validation
	If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).	N/A	ForeignAddressType schema validation
0611	Tax Form - Foreign Street Address (SEQ 0062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).	N/A	ForeignAddressType schema validation
0612	Tax Form - Foreign City, State or Province, Postal Code (SEQ 0064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).	N/A	ForeignAddressType schema validation
0613	Tax Form - Foreign Country (SEQ 0066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.	N/A	ForeignAddressType schema validation
0614	Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3".	F1040-088	If [State Code of the Filer's address in the Return Header is equal to "AS", "GU", "MP", "PR" or "VI"] or [the Filer's address in the Return Header is a foreign address], then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
0615	Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, Form 8891, then the return must be processed at Austin Submission Processing Center.	N/A	Not in Phase II
	Form 1040-SS (PR) must be processed at Austin Submission Processing Center.	N/A	Not in Phase II
0616	Form W-2 – When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).	N/A	USAddressType and OtherForeignAddressType schema validation
	Form W-2G	N/A	Not in Phase II
	Form 1099-R – When Recipient's Address Continuation (SEQ 0085) is significant, then a period (.) must be present in Recipient's State (SEQ 0092).	NA	OtherUSAddressType and OtherForeignAddressType schema validation
0617	Form 1040/1040A/1040EZ - Domestic or U.S. Possession return addresses must be expressed in the appropriate domestic fields of the entity section of the tax return.	NA	Schema Validation
0618	Reserved	N/A	
0619-0622	Form 8379	N/A	Not in Phase II
0623	Reserved	N/A	
0624-0631	Form 8379	N/A	Not in Phase II



ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0632 0633	Form 5471	N/A	Not in Phase II
0634 0635	Reserved	N/A	
0636- 0644	Form 8865	N/A	Not in Phase II
0645	Reserved	N/A	
0646- 0648	Form 8865	N/A	Not in Phase II
0649- 0652	Reserved	N/A	
0653- 0655	Form 8586	N/A	Not in Phase II
0656	Form 8801	N/A	Not in Phase II
0657	Reserved		
0658	Reserved		
0659- 0660	Reserved	N/A	
0661 0662	Form 8865	N/A	Not in Phase II
0663	Form 1040- If Clergy Excess Rental Allowance Amount (SEQ 0359) is significant, Clergy Excess Rental Allowance Literal (SEQ 0358) must equal "EXCESS ALLOWANCE" and vice versa.	N/A	Schema Validation
		N/A	
0664	Authentication Record, TRANA	N/A	No Authentication Record or TRANA in MeF
	Authentication Record, TRANA	N/A	No Authentication Record or TRANA in MeF
0665	Reserved	N/A	
0666	Reserved		
0667	Form 4797	NA	Not in Phase II
0668	Self-Select PIN Program – The Primary SSN appears more than once on the IRS File for the prior tax year.	R0000-668	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary SSN in the Return Header is a duplicate in the e-File database.
0669	Self-Select PIN Program – The Spouse SSN appears more than once on the IRS File for the prior tax year.	R0000-669	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse SSN in the Return Header is a duplicate in the e-File database.
0670	<p>Authentication Record – When the PIN Type Code (SEQ 0008) equals "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), and Primary Prior Year Adjusted Gross Income (SEQ 0020), or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035). Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, then only the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record. When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, then only the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) are required on the Authentication Record. the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOvObOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0030 or 0025 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.</p>	F 1040-670-01	If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" then the following fields must have a value in the Return Header: Primary Date Of Birth, [ 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' ], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), [ 'SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth [ 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' ], Spouse Signature.
		F 1040-522	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Primary Date of Birth (for the Primary SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value ], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and ( 'SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ) has a value ].
0671	<p>Authentication Record – When the PIN Type Code (SEQ 0008) equals "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060), and Spouse Signature (SEQ 0065). Exceptions: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, only the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) are required on the Authentication Record. When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOvObOPERATION" on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025 or 0030 and 0035) or the secondary fields (SEQ 0040, 0050 or 0055 or 0060 and 0065) are required on the Authentication Record.</p>	F 1040-671-01	If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, [ 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' ], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) [ 'SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' has a value ], and the following fields in the Return Header are present: Primary Date of Birth, [ 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' ], Primary Signature.
		F 1040-523	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value ], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and ( 'SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ) has a value ].
0672	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present.	R0000-672	If the PIN Type Code in the Return Header equals "Practitioner" or "Self-Select Practitioner", then the Practioner PIN must be present in the Return Header.
	When the PIN Type Code (SEQ 0008) equals "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present.	R0000-673	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Practioner PIN must not be present in the Return Header.
0673	Reserved	N/A	

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0674	<p>Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.</p> <p>Exceptions:</p> <ul style="list-style-type: none"> <li>o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.</li> </ul> <p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.</p> <p>When the PIN Type Code (SEQ 0008) is blank, then the Primary Taxpayer Signature (SEQ 0035) cannot be present.</p> <p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.</p>	F1040-674	<p>If the 'PINTypeCode' in the Return Header is present, then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.</p>
0675	<p>Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.</p> <p>Exceptions:</p> <ul style="list-style-type: none"> <li>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.</li> </ul> <p>When the PIN Type Code (SEQ 0008) is blank and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the Tax Return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.</p> <p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQIbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record or the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.</p>	F1040-675	<p>If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeroes, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value and 'PrimaryDateOfDeath' has a value.</p>
0676	<p>Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.</p>	F1040-676	<p>If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary Signature and Spouse Signature in the Return Header must have a value, unless (1) either one or both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value and only one of Primary Signature and Spouse Signature in the Return Header is present.</p>
0677	<p>Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return.</p>	R0000-677	<p>The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary taxpayer is under the age of 16 and has never filed a tax return.</p>
0678	<p>Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year.</p>	R0000-678	<p>The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse is under the age of 16 and did not file a tax return in the previous year.</p>

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0679	<p>Authentication Record – When the PIN TYPE Code (SEQ 0008) equals “S” or “O”, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or or Primary Electronic Filing PIN on the IRS Master File.</p> <p>Exceptions:</p> <p>When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.</p> <p>When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File.</p> <p>When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals “DESERTbSTORM”, “HAITI”, “FORMERbYUGOSLAVIA”, “UNbOPERATION”, “JOINTbGUARD”, “JOINTbFORGE”, “NORTHERNbWATCH”, “OPERATIONbALLIEDbFORCE”, “NORTHERNbFORGE”, “ENDURINGbFREEDOM”, “COMBATbZONE”, or “COMBATbZONEbYYYYMMDD”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Primary Electronic Filing PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Electronic Filing PIN on the IRS Master File.</p>	F 1040-679-01	<p>If 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" or "Self-Select On Line", then [ 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' ] in the Return Header must match the e-File database, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), [ 'SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value, and [ 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' ] in the Return Header matches the e-File database.</p>
0680	<p>Authentication Record – When the PIN TYPE Code (SEQ 0008) equals “S” or “O” and the Filing Status (SEQ 0130) is “2” (Married Filing Jointly) on the return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.</p> <p>Exceptions:</p> <p>When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Electronic Filing PIN on the IRS Master File.</p> <p>When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals “DESERTbSTORM”, “HAITI”, “FORMERbYUGOSLAVIA”, “UNbOPERATION”, “JOINTbGUARD”, “JOINTbFORGE”, “NORTHERNbWATCH”, “OPERATIONbALLIEDbFORCE”, “NORTHERNbFORGE”, “ENDURINGbFREEDOM”, “COMBATbZONE”, or “COMBATbZONEbYYYYMMDD”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income or Primary Electronic Filing PIN on the IRS Master File or the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Spouse Electronic Filing PIN on the IRS Master File.</p>	F 1040-680-01	<p>If 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" or "Self-Select On Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then [ 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' ] in the Return Header must match the e-File database, unless (1) 'SpouseDateOfDeath' has a value, or (2) [ 'SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value, and [ 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' ] in the Return Header matches the e-File database.</p>
0681	<p>Authentication Record – When the PIN Type Code (SEQ 0008) equals “O”, then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), or Primary Prior Year PIN (SEQ 0025), Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035).</p> <p>Exceptions:</p> <p>When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return, the secondary fields (SEQ 0040, 0050 or 0060, 0055, 0065) are required on the Authentication Record.</p> <p>When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly), the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0010, 0020 or 0025, 0030, 0035) are required on the Authentication Record.</p> <p>When the Filing Status (SEQ 0130) equals “2” (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals “DESERTbSTORM”, “HAITI”, “FORMERbYUGOSLAVIA”, “UNbOPERATION”, “JOINTbGUARD”, “JOINTbFORGE”, “NORTHERNbWATCH”, “OPERATIONbALLIEDbFORCE”, “NORTHERNbFORGE”, “ENDURINGbFREEDOM”, “COMBATbZONE”, or “COMBATbZONEbYYYYMMDD”, “IRAQIbFREEDOM” or “KOSOVObOPERATION” on the Tax Return, then either the primary fields (SEQ 0010, 0020 or 0025, 0030, 0035) or the secondary fields (SEQ 0040, 0050 or 0055, 0060, 0065) are required on the Authentication Record.</p>	F 1040-681-01	<p>If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" then the following fields must have a value in the Return Header: Primary Date Of Birth, [ 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' ], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), [ 'SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth, [ 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' ], Spouse Signature.</p>

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0682	<p>Authentication Record – When the PIN Type Code (SEQ 0008) equals "O" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present: Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055), or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065).</p> <p>Exceptions:</p> <p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) the Secondary Date of Death (SEQ 0040) is significant on the Primary Date of Birth (SEQ 0010) Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035) are required on the Authentication Record.</p> <p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Date of Birth (SEQ 0010) and Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN (SEQ 0025) or Primary Electronic Filing PIN (SEQ 0030) and Primary Taxpayer Signature (SEQ 0035) are required on the Authentication Record or the Spouse Date of Birth (SEQ 0040) and Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN (SEQ 0055) or Spouse Electronic Filing PIN (SEQ 0060) and Spouse Signature (SEQ 0065) are required on the Authentication Record.</p>	F1040-682-01	<p>If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' ], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value, and the following fields in the Return Header are present: Primary Date of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' ], Primary Signature.</p>
0683	Declaration Control Number (DCN)	N/A	No DCN in MeF
0684	Reserved	N/A	
0685	Summary Record - Number of Preparer Note Records	N/A	No Preparer Notes in MeF
0686	Summary Record - Number of Election Explanation Records	N/A	No Election Explanation Records in MeF
0687	Summary Record - Number of Regulatory Explanation Records	N/A	No Regulatory Explanation Records in MeF
0688	Summary Record - Count of Authentication Record	N/A	No Authentication Record in MeF
0689	Authentication Record – The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.	R0000-689	The year of the 'PrimarySignatureDate' in the Return Header must equal the current processing year.
0690	Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then Tax Type Code (SEQ 0070) cannot equal "Form 1040", "Form 1040A" or "Form 1040EZ".	N/A	MeF handles this differently.
0691	Form Payment (Balance Due) – Amount of Tax Payment (SEQ 0060) cannot be greater than 200% of Amount Owed (SEQ 1290) of the Tax Form.	FPYMT-042-01	Payment Amount in the IRS Payment Record must not be more than 200% of the Form 1040, Line 76 'AmountOwedAmt' amount.
0692	Form Payment – Amount of Tax Payment (SEQ 0060) must be greater than zero and less than \$100 million (i.e., \$99,999,999 or less).	FPYMT-057	In IRS Payment Record or IRS ES Payment Record, the payment amount must be greater than zero, but less than or equal to \$99,999,999.99.
0693	Form Payment – When there is more than 1 occurrence of Form Payments, only 1 occurrence can be a Bal-Due Payment, with Tax Type Code (SEQ 0070) of "1040E", "1040A," or "1040Z". There can be up to four additional occurrences, for Estimated Payment, with Tax Type Code (SEQ 0070) of "1040S."	N/A	Schema validation
0694	Authentication Record – When the PIN Type Code (SEQ 0008) equals "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".	R0000-694	If the PIN Type Code in the Return Header equals "Self-Select Practitioner", then Jurat Disclosure Code in the Return Header must equal "Self Select PIN By ERO".
0695	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".	R0000-695	If the PIN Type Code in the Return Header equals "Practitioner", then Jurat Disclosure Code in the Return Header must equal "Practitioner PIN".
0696	Authentication Record – When the PIN Type Code (SEQ 0008) equals "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".	R0000-696	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Jurat Disclosure Code in the Return Header must equal "Online Self Select PIN".
0697	<p>Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then Primary Taxpayer Signature (SEQ 0035) must be present.</p> <p>Exceptions:</p> <p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant, and the Secondary Date of Death (SEQ 0040) is not significant on the Tax Return , the Spouse Signature (SEQ 0065) is required on the Authentication Record.</p> <p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record.</p> <p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record or the Spouse Signature (SEQ 0065) is required on the Authentication Record.</p>	F1040-697	<p>If 'PINTypeCode' in the Return Header equals "Practitioner", then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.</p>
0698	<p>Authentication Record – When the PIN Type Code (SEQ 0008) equals "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 0065) is present.</p> <p>Exceptions:</p> <p>When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record.</p> <p>When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", "IRAQbFREEDOM" or "KOSOVObOPERATION" on the Tax Return, the Primary Taxpayer Signature (SEQ 0035) is required on the Authentication Record or the Spouse Signature (SEQ 0065) is required on the Authentication Record.</p>	F1040-698	<p>If 'PINTypeCode' in the Return Header equals "Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeros, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' ] has a value and the Primary Signature in the Return Header contains five digits which are not all zeros.</p>

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0699	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then the following fields must not be present; Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Prior Year PIN (SEQ 0025), Primary Electronic Filing PIN (SEQ 0030), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Prior Year PIN (SEQ 0055) and Spouse Electronic Filing PIN (SEQ 0060).	R0000-699-01	If the PIN Type Code in the Return Header equals "Practitioner", then the following must not be present in the Return Header : 'PrimaryPriorYearAGI', 'PrimaryPriorYearPIN', 'PrimaryElectronicFilingPIN', 'SpousePriorYearAGI', 'SpousePriorYearPIN', 'SpouseElectronicFilingPIN'.
0700 0701	Form 6781	N/A	Not in Phase II
0702 0703	Form 2120	N/A	Not in Phase II
0704 0705	Reserved	N/A	
0706- 0708	Form 2120	N/A	Not in Phase II
0709 0710	Form 9465	N/A	Not in Phase II
0711- 0713	Form 8082	N/A	Not in Phase II
0714- 0717	Form 8697	N/A	Not in Phase II
0718	Form 8866	N/A	Not in Phase II
0719- 0720	Reserved	N/A	
0721	Form 1040 – When Specify Other Credit Literal (SEQ 1010) equals "8396", Form 8396 must be present. When Specify Other Credit Literal (SEQ 1010) equals "SCH R", Schedule R must be present and vice versa.	F1040-134	If Form 1040 Line 53c 'creditFormsStatement' has the value "SCH R", then Schedule R (Form 1040) must be present in the return.
0722	Form 1040 – When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8396, Form 8801, Form 8834, Form 8859, Form 8910, Form 8911, Form 8912, Form 8936, Schedule R or "STMbnn" must be present in Specify Other Credit Literal (SEQ 1010).	F1040-135	If Schedule R (Form 1040) is present in the return, then Form 1040 Line 53c 'creditFormsStatement' must have the value "SCH R".
0723	Form 3468	N/A	Not in Phase II
0724	Reserved	N/A	
0725	Form 3800	N/A	Not in Phase II
0726	Reserved	N/A	
0727 0728	Form 3468	N/A	Not in Phase II
0729	Reserved	N/A	
0730	Form 3800	N/A	Not in Phase II
0731	Form 3800 – When Current Year Credit for Small Employer Health Insurance Premiums (SEQ 1393) is significant, Form 8941 must be present.		Not in Phase II
0733	Form 8941	N/A	Not in Phase II
0734	Form 8941	N/A	Not in Phase II
0737	Form 8941	N/A	Not in Phase II
0738	Reserved	N/A	
0739- 0743	Form 3800	N/A	Not in Phase II
0744	Reserved	N/A	
0745	Form 6478	N/A	Not in Phase II
0746	Reserved	N/A	
0747 0748	Form 6765	N/A	Not in Phase II
0749 0750	Reserved	N/A	
0751 0752	Form 8826	N/A	Not in Phase II
0753 0763	Reserved	N/A	
0764	Form 8881	N/A	Not in Phase II
0765 0766	Reserved	N/A	
0767	Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals "X", Third Party Designee Name (SEQ 1307), Third Party Designee Telephone Number (SEQ 1309) and Third Party Designee PIN (SEQ 1313) must be present.	F1040-089 -01  F1040-089-02	If Form 1040, 'ThirdPartyDesigneeInd' has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' or 'Preparer' must have a value.  If Form 1040, 'ThirdPartyDesigneeName' or 'Preparer' has a value, then 'ThirdPartyDesigneePhone' and 'ThirdPartyDesigneePIN' must have a value.
0768	Form 8621	N/A	Not in Phase II
0769	Tax Form – When OUO Code (SEQ 1330) is significant, it must contain six numeric characters.	N/A	
0770	Tax Form – Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".	N/A	BooleanType schema validation
0771- 0773	Form 8621	N/A	Not in Phase II
0774	Reserved	N/A	
0775- 0777	Form 8621	N/A	Not in Phase II
0778	Form 8611	N/A	Not in Phase II
0779	Form 8693	N/A	Not in Phase II
0780 0781	Reserved	N/A	
0782- 0784	Form 982	N/A	Not in Phase II
0785 0786	Form 2439	N/A	Not in Phase II
0787- 0789	Reserved	N/A	
0790	Form 2439	N/A	Not in Phase II
0791	Other Payments	N/A	Not in Phase II



ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0792-0804	Reserved	N/A	
0805	TRANS Record B (TRANB) must be present.	N/A	No TRANB in MeF
0806-0822	Reserved	N/A	
0823	Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.	N/A	MeF handles differently
0824	TRANS Record A (TRANA)	N/A	No TRANA in MeF
0825	Invalid Sequence of Records in Transmission	N/A	MeF handles the sequence of records differently
0826-0829	Reserved	N/A	
0830-0832	RECAP Record	N/A	No RECAP Record. MeF handles this differently.
0833-0839	Reserved	N/A	
0840	RECAP Record	N/A	No RECAP Record. MeF handles this differently.
0841-0899	Reserved	N/A	
0900	Form 8919		
0901	Schedule Q		
0902	Form 1040/1040A - When American Opportunity Credit (SEQ 1189) is significant, then amount must equal Refundable American Opportunity Credit (SEQ 0540) of Form 8863 and vice versa.	F1040-157-01	If Form 1040, Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then it must equal Form 8863, Line 14 'RefundableAmerOppCreditAmt'.
0903	Form 1040 - When COBRA Recapture Literal (SEQ 1112) equals "COBRA", COBRA Recapture Amount (SEQ 1113) must be significant and vice versa.		Schema Validation
0904	Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.	N/A	MeF is transactional based, no drains
0905	Reserved	N/A	
0906	Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.	N/A	MeF is transactional based, no drains
0907	Reserved	N/A	
0908	Form 8283 – When Qualified Conservation or Reduced FMV Contribution (SEQ +0060, 0115, 0170, 0280 or 0390) equals "X", then the corresponding field Qualified Conservation or FMV Statement (SEQ 0403) is required. An explanation is required.	N/A	MeF handles this differently. No business rule needed.
0909	Form 8283 - When Restriction Yes (SEQ 0500) equals "X", then the corresponding field Restriction Statement (SEQ 0510) must equal "STMBnn". An explanation is required.	N/A	MeF handles this differently. No business rule needed.
0910	Form 8283 - When Give Rights Yes (SEQ 0530) equals "X", then the corresponding field Give Rights Yes Statement (SEQ 0540) must equal "STMBnn". An explanation is required.	N/A	MeF handles this differently. No business rule needed.
0911	Form 8283 - When Restriction on Use (SEQ 0560) equals "X", then the corresponding field Restriction on Use Statement (SEQ 0570) must equal "STMBnn". An explanation is required.	N/A	MeF handles this differently. No business rule needed.
0912	Form 8283 – When the Vehicle Year (SEQ +0033, 0087, 0143, 0225, 0335 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0406) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0412) must equal "STMBnn" and the Contemporaneous Ack Received Indicator (SEQ 0409) must equal "X".  When the Vehicle Year (+0651, 0721, 0791, 0865 or statement) is significant, then a corresponding Form 1098C must be present and the 1098-C Received Indicator (SEQ 0620) must equal "X" or Equivalent Contemporaneous Ack Stmt (SEQ 0630) must equal "STMBnn" and the Contemporaneous Ack Received Indicator (SEQ 0625) must equal "X".	F8283-005	If Form 8283 'VehicleYear' has a value for any Property in Section A or Section B , then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached in the appropriate section and ( [ a binary attachment with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWritten Acknowledgment' must be attached ] to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated ) .
0913	Form 8283 - If 1098-C Received Indicator (SEQ 0406) or Contemporaneous Ack Received Indicator (SEQ 0409) equals "X" then Vehicle Year (SEQ +0033) must equal "STMBnn". If 1098-C Received Indicator (SEQ 0620) or Contemporaneous Ack Received Indicator (SEQ 0625) equals "X" then Vehicle Year (SEQ +0651 or 0721 or 0791 or 0865) must be significant or +0651 must equal "STMBnn"	F8283-003	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached, then 'Vehicle Year' must have a value.
		F8283-004	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached, then 'Vehicle Year' must have a value.
0914	Form 2441– When Prior Year Expense Literal (SEQ 0318) is significant, then Prior Year Expense Amt (SEQ 0320) must be significant and Prior Year Expense Explanation/Qual Person Name & SSN (SEQ @0322) must equal "STMBnn". An explanation is required.	F2441-011	If "CPYE Explanation Statement" [CPYEEExplanationStatement] is attached to Form 2441, Part II, Line 9 and if any of the following fields in the attachment has a value, then all of them must have a value: 'CPYECreditAmt', 'CPYECreditLiteralCd', 'CPYEPersonFullName', 'CPYESocialSecurityNumber', 'HowCPYECreditwasfigured'.
0915-0916	Form 8609-A	N/A	Not in Phase II
0917-0929	Reserved	N/A	
0930	Form 6251	N/A	Not in Phase II
0931-0949	Reserved	N/A	
0950-0957	Form 8873	N/A	Not in Phase II
0958-0966	Reserved	N/A	
0967	Form 1040/1040A – When Tuition And Fees Deduction (SEQ 0705) is significant, Form 8917 must be present.	N/A	Not in Phase II
0968	Form 8917	N/A	Not in Phase II
0969-0970	Reserved	N/A	
0971-0975	Form 1116	N/A	Not in Phase II
0976	Reserved	N/A	
0977	Form 1116	NA	Not in Phase II
0978-0984	Reserved	N/A	
0985-0988	Form T	N/A	Not in Phase II
0989-0998	Form 8917	N/A	Not in Phase II

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0999	A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "0999".	N/A	MeF will only display the first 100 business rule codes.
1000-1014	Form 1310	N/A	Not in Phase II
1015	Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) equals "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse (SEQ 1325) must also be significant.	F1040-090	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then Form 1040 Surviving Spouse Indicator checkbox 'SurvivingSpouseInd' must be checked.
1016-1018	Form 1310	N/A	Not in Phase II
1019	Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.	F1040-091	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.
	Tax Form - When Filing Status (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.	F1040-092	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.
1020-1024	Reserved	N/A	
1025	Forms 1040/1040A/1040EZ - When signed by POA (SEQ 1319) is significant, then neither the Surviving Spouse (SEQ 1325) nor Personal Respresntative (SEQ 1326) can be significant. NOTE: An e-filed return cannot have two different signature authorities.	F1040-144	If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then neither 'SurvivingSpouseInd' nor 'PersonalRepresentativeInd' can be present in the return.
1026	Forms 1040/1040A/1040EZ - When signed by POA (SEQ 1319) is significant, neither the Primary Date of Death (SEQ 0020) nor the Secondary Date of Death can be significant.	F1040-145	If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then Form 1040 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' must not be present in the return.
1027-1031	Reserved	N/A	
1032	Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, the year of Primary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File	F1040-094	If 'PrimaryDateOfDeath' has a value , then it must match that in the e-File database.
	When Secondary Date of Death (SEQ 0040) is significant, the year of Secondary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File.	F1040-096	If 'SpouseDateOfDeath' has a value, then it must match that in the e-File database.
1033	Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066)	F1040-097	If 'PrimaryDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.
	When Secondary Date of Death (SEQ 0040) is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).	F1040-098	If 'SpouseDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.
1034	Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, then Name Line 2 (SEQ 0070) must also be significant.	F1040-099	If 'PrimaryDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.
	When Secondary Date of Death (SEQ 0040) is significant, then Name Line 2 (SEQ 0070) must also be significant.	F1040-100	If Form 1040, Line 2 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".
1035	Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD". See Section 7.2 for Name Line 1 formats.	F1040-101	If Form 1040, Line 2 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".
1036	Form 1310	N/A	Not in Phase II
1037	Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign".	F1040-102	If Form 1040, Line 2 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 &".
1038	Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD".	F1040-103	If Form 1040, Line 2 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".
1039-1040	Reserved	N/A	
1041-1048	Reserved		
1049	Form 1040/1040A/104EZ – Tax returns from the U.S. Possessions of American Samoa, Guam, US Virgin Islands, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.	F1040-118-01	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.
1050	Form 8594	N/A	
1051	Form 1040/1040A/104EZ - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries.	F1040-104	Earned Income Credit may not be claimed by residents of the U.S. Possessions or Foreign Countries.
1052-1058	Schedule L	N/A	Not in Phase II
1052-1059	Reserved	N/A	
1060-1064	STCGL/LTCGL	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1065-1067	Reserved	N/A	
1068	Form 1040/1040A/104EZ – If Nontaxable Combat Pay Election (SEQ 1185) is significant, it must equal nontaxable combat pay on Forms W-2 for primary and/or secondary taxpayer. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when the corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".	F1040-105	If Form 1040, Line 64b '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".
1069	Reserved	N/A	
1070-1073	Form 8885	N/A	Not in Phase II
1074	Reserved	N/A	
1075-1076	Form 8885	N/A	Not in Phase II

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1077-1084	Reserved	N/A	
1085	Form 8889	N/A	Not in Phase II
1086	Reserved	N/A	
1088	Form 8889	NA	Not in Phase II
1089-1093	Reserved	N/A	
1094	<p>Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", then the Allocation Record must be present, the Filing Status must equal "3" (SEQ 0130), and the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) or WI (Wisconsin).</p> <p>When the Allocation Record is present, the Filing Status equals "3" (SEQ 0130), and the State Abbreviation (SEQ 0087) equals one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) or WI (Wisconsin), then Filing A Community Property State Return (SEQ 1317) must equal "X".</p> <p>Form 1040 - When Filing A Community Property State Return (SEQ 1317) equals "X", then the Allocation Record must be present, the Filing Status (SEQ 0130) must equal "1" or "4", and the State Abbreviation (SEQ 0087) must equal one of the following states: CA (California), NV (Nevada) or WA (Washington).</p> <p>When the Allocation Record is present, the Filing Status (SEQ 0130) equals "1" or "4", and the State Abbreviation (SEQ 0087) equals one of the following states: CA (California), NV (Nevada) or WA (Washington), then Filing A Community Property State Return (SEQ 1317) must equal "X".</p>	F1040-174-01	<p>If Form 1040, checkbox 'CommPropStateRtnInd' is checked, then one of the following must be true: 1. Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 3) and (Allocation Record must be present in the return) and (State Code of the Filer's address in the Return Header must be one of the following: "AZ", "CA", "ID", "LA", "NV", "NM", "TX", "WA" or "WI"). 2. Line 1 checkbox "Single" or Line 4 checkbox "Head of Household" must be checked (element 'IndividualReturnFilingStatusCd' must have the value of 1 or 4) ] and (Allocation Record must be present in the return) and the State Code of the Filer's address in the Return Header must have one of the following values : ("CA", "NV", or "WA") .</p>
		F1040-175	<p>If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record is present in the return) and (State Code of the Filer's address in the Return Header has one of the following values ( "AZ", "CA", "ID", "LA", "NV", "NM", "TX", "WA" or "WI") , then Form 1040, checkbox 'CommPropStateRtnInd' must be checked.</p>
1095 1096	Allocation Record	N/A	No Allocation Record in MeF
1097-1104	Reserved	N/A	
1101	Reserved		
1102	Form 8888 – When Amount used for Bond Purchases" (SEQ 0305) or Amount used for Yourself, Your Spouse/Other" (SEQ 0310, 0350) are significant, the amounts must be a multiple of \$50 and can not exceed \$5,000.	F1040-159-01	<p>If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then all of the following must apply: Line 74d 'DepositorAccountNumber' must equal "BONDS" and Line 74c 'BankAccountInd' must equal "2" and Line 74a 'RefundAmt' must be greater than zero and a multiple of \$50 and cannot exceed \$5,000 and PrimaryDateOfDeath and SpouseDateOfDeath must not have a value.</p>
1103	Reserved	N/A	
1104	Reserved	N/A	
1105	Form 4562 – When only one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) must not equal "X". When more than one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) of the second and subsequent occurrences must not equal "X"	N/A	MeF handles this differently. No business rule needed.
1106	Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) does not equal "X", on any occurrence, only one occurrence of the form can contain entries in SEQs 0011 through 0094. In other words, if a Section 179 deduction is allocated entirely to one business or activity, only one Form 4562 can contain Section 179 deduction entries.	N/A	MeF handles this differently. No business rule needed.
1107	Form 4562 – When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) of the first occurrence equals "X", the following restrictions apply. Only the first occurrence of the form can contain entries in SEQs 0008, 0011 through 0090, and 0094. The first occurrence cannot contain entries in SEQs 0096 through 2420. Refer to Form 4562 Line 12 instructions.	N/A	MeF handles this differently. No business rule needed.
1108	Reserved	N/A	
1109	Form 8888 – If the Three Account Indicator Box (SEQ 0300) is significant, then Routing Transit Numbers (SEQ 0020, 0080, and 0140) and Account Numbers (SEQ 0060, 0120 and 0180) must also be significant.	N/A	
1110	Form 8888 – Total Refund Allocation (SEQ 0400) must equal Refund (SEQ 1270) on the tax form.	F8888-002-01	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must equal Form 1040, Line 74a 'RefundAmt'.
1111	Tax Form – If Form 8888 Box (SEQ 1271) equals "X", then Form 8888 must be present and vice versa.	F1040-106-01	If Form 1040, Line 74a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached.
		F1040-136-01	If Form 8888 is present in the return, then Form 1040, Line 74a checkbox 'Form8888Ind' must be checked.
1112	Form 8888 – If the Two Account Indicator Box (SEQ 0200) is significant, then Routing Transit Numbers (SEQ 0020 and 0080) and Account Numbers (SEQ 0060 and 0180) must also be significant.	N/A	Schema validation
1113	Form 8888 – First Account (SEQ 0010), Second Account (SEQ 0070), Third Account (SEQ 0130), Amount Used for Bond Purchases (SEQ 0305), Amount Used for Yourself, Your Spouse/Other (SEQ 0310, 0350) and Refunded by Check (SEQ 0390) or any combination of these seven lines must equal Total Refund Allocation (SEQ 0400).	F8888-001-01	The sum of all amounts provided on Form 8888, Line 1a 'DirectDepositRefundAmt', Line 4 'RefundUsedForBondPurchasesAmt', Line 5a 'BondPurchaseAmt' and Line 7 'RefundByCheckAmt' must be equal to Line 8 'TotalAllocationOfRefundAmt'.
1114	Form 8888 - When any one of the following fields are significant, they all must be significant: Amount to be Deposited in First Account (SEQ 0010); Routing Transit Number (SEQ 0020); Checking Account Indicator (SEQ 0030) or Savings Account Indicator (SEQ 0040) and Depositor Account Number (SEQ 0060). This is true for the second and third occurrences as well. All Direct Deposit Amounts (SEQ 0010, 0070 or 0130) must be greater than zero.	N/A	Required Fields in Schema
1115	Form 8888 - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 0020, 0080, 0140) must contain nine numeric characters.	N/A	RoutingTransitNumberType Schema Validation
	The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional RTN validation	R0000-906  R0000-075	Routing Transit Number (RTN) included in the return must be present in the e-File database.  The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1116	Form 8888 - Depositor Account Number (SEQ 0060, 0120, 0180) must be alphanumeric (i.e., only alpha characters, numeric characters and hyphens) and must be left justified with trailing blanks if less than 17 positions, and cannot equal all zeros.	N/A	BankAccountNumberType schema validation
1117	Form 8888 - If Routing Transit Number (SEQ 0020, 0080 and/or 0140) or Depositor Account Number (SEQ 0060, 0120 and/or 0180) is significant, then Checking Account Indicator (SEQ 0030, 0090 and/or 0150) or Savings Account Indicator (SEQ 0040, 0100 and/or 0100 and/or 0160) must equal "X". Both cannot equal "X".	N/A	BankAccountNumberType schema validation
1118	Form 8888 – Direct Deposit account lines (SEQs 0010-0060, 0070-0120, and 0130-0180) must be completed in order (first account, second account, third account) without skipping lines.	N/A	MeF uses repeating groups
1119	Tax Form – When Direct Deposit information (SEQs 1272, 1274, 1276, 1278) is present, Form 8888 may not be present, and vice versa.	F1040-168-01	If Form 8888 is present in the return, then the following fields on Form 1040 must not be present: Line 74b 'RoutingTransitNumber', Line 74c 'BankAccountInd', and Line 74d 'DepositorAccountNumber'.
		F1040-107-01	Form 8888 must not be present in the return if Form 1040, Line 74b 'RoutingTransitNumber', or Line 74c 'BankAccountInd', or Line 74d 'DepositorAccountNumber' has a value.
1120	Form 4684	N/A	Not in Phase II
1121-1123	Reserved	N/A	
1124	Form 1040 – If Domestic Production Activities Ded (SEQ 0710) of Form 1040 is significant, then the amount must be equal to Domestic Production Activities Ded (SEQ 0230) of Form 8903.	N/A	Not in Phase II
1125	Form 1040/1040A/1040EZ – When the Making Work Pay Credit (SEQ 1175) is significant, either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) must equal a social security number.	F1040-151-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have a value 2) and Form 1040, Line 63 'MakingWorkPayCrAmt' has a value greater than zero, then Primary SSN in the Return Header cannot equal an ITIN.
		F1040-163-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value 2) and Form 1040, Line 63 'MakingWorkPayCrAmt' has a value greater than zero, then both the Primary SSN and the Spouse SSN in the Return Header cannot equal an ITIN. One of the SSNs must be a valid SSN.
1126	Form 1040/1040A – When Making Work Pay Credit (SEQ 1175) is significant, Exempt Self (SEQ 0160) must equal "X" if Filing Status (SEQ 0130) is other than "2".  When Making Work Pay Credit (SEQ 1175) is significant, Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) must equal "X" if Filing Status (SEQ 0130) equals "2".	SM-F1040-001	If Schedule M (Form 1040) Line 9 'MakeWorkPayNetCrAmt' has a non-zero value and Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 1040 Line 6a checkbox 'ExemptPrimaryInd' must be checked.
		SM-F1040-002	If Schedule M (Form 1040) Line 9 'MakeWork PayNetCrAmt' has a non-zero value, and Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both Form 1040 Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' must be checked.
1127	Form 1040EZ – When Making Work Pay Credit (SEQ 1175) is significant, Self Claimed Dependent Ind (SEQ 0770) and Spouse Claimed Dependent Ind (SEQ 0775) must be blank.		Not in Phase II
1128	Reserved	N/A	
1129	Reserved	N/A	
1130	Form 1040/1040A – When Making Work Pay Credit (SEQ 1175) is significant, AGI Repeated (SEQ 0770) cannot exceed \$95,000 (\$190,000 if married filing jointly).	SM-F1040-004	If Schedule M (Form 1040) Line 9 'MakeWork PayNetCrAmt' has a non-zero value and Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Form 1040 Line 37 'AdjustedGrossIncomeAmt' cannot exceed \$190,000.
		SM-F1040-005	If Schedule M (Form 1040) Line 9 'MakeWorkPayNetCrAmt' has a non-zero value and Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualFilingStatusCd' does not have the value 2), then Form 1040 Line 37 'AdjustedGrossIncomeAmt' cannot exceed \$95,000.
1131	Form 1040/1040A/1040EZ – When Making Work Pay Credit (SEQ 1175) is significant, cannot exceed \$400 (\$800, if Filing Status equals "2"). The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.	F1040-152-01	If Form 1040, Line 63 'MakingWorkPayCrAmt' has a non zero value and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 63 'MakingWorkPayCrAmt' cannot exceed \$400.00.
		F1040-153-01	If Form 1040, Line 63 'MakingWorkPayCrAmt' has a non zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 63 'MakingWorkPayCrAmt' cannot exceed \$800.00.
1132	Schedule M – Economic Recovery Payments Received (SEQ 0170) does not match IRS records. An economic recovery payment may have been received in 2010 if an economic recovery payment was not received in 2009 but social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits were received in November 2008, December 2008, or January 2009.	SM-F1040-006	If Schedule M (Form 1040) is present, Line 10 Economic Recovery Payment Amount must match the efile database.
1133	Form 1040EZ – When Making Work Pay Credit (SEQ 1175) is significant, the credit must be reduced by any economic recovery payment(s) received in 2010. An economic recovery payment may have been received in 2010 if an economic recovery payment was not received in 2009 but social security benefits, supplemental security income, railroad retirement benefits, or veterans disability compensation or pension benefits were received in November 2008, December 2008, or January 2009.	N/A	Not in Phase II
1134	Reserved	N/A	
1135	Reserved	N/A	
1136	Form 1040/1040A – When Making Work Pay Credit (SEQ 1175) is significant, must equal Making Work Pay & Government Retiree Credits (0230) of Schedule M.	F1040-154-01	Form 1040, Line 63 'MakingWorkPayCrAmt' must be equal to Schedule M (Form 1040), Line 11 'MakingWorkPayCrAmt'.
1137	Form 1040/1040A/1040EZ – When SEQ 0595, Protective Section 108(i) ELC Record Ind equals "X", an Election Explanation Record must be present.	F1040-158	If Form 1040, Line 21 checkbox 'ProtectiveSec108iELCRecordInd' is checked, then the attachment "General dependency Medium" [GeneralDependencyMedium] with Description beginning with 'Section 108(i) election explanation' must be attached to Form 1040.
1138	Form 1040EZ –	N/A	Not in Phase II

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1139	Form 1040/1040A – Making Work Pay Credit (SEQ 1175) cannot be claimed by bona fide residents of Puerto Rico.	F1040-165-02	If the filer is a bona fide resident of Puerto Rico, then Line 63 'MakingWorkPayCrAmt' must be zero if an amount is entered.
1140	Reserved	N/A	
1141	Form 8888 - When Co-owner or Beneficiary Name (SEQ 0330) is present, the Owner's Name for the Bond Registration (SEQ 0320) must also be present. When Co-owner or Beneficiary Name (SEQ 0370) is present, Owner's Name for the Bond Registration (SEQ 0360) must also be present.	N/A	Form 8888 Schema enforces this condition.
1142	Form 8888 - When significant, (SEQ 0320, 0330, 0360 and 0370) can only contain Alpha characters and allowable character "hyphen".	N/A	Form 8888 Schema enforces this condition.
1143	Form 8888- When Beneficiary Indicator (SEQ 0340) is "X", then Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) must be significant. When Beneficiary Indicator (SEQ 0380) is "X", then Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) must be significant.	N/A	
1144	Form 8888 - When Owner's Name for the Bond Registration (SEQ 0320) and Co-owner or Beneficiary Name (SEQ 0330) are present, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must be significant. When Owner's Name for the Bond Registration (SEQ 0360) and Co-owner or Beneficiary Name (SEQ 0370) are present, then Amount Used for Yourself, Your spouse/Other (SEQ 0350) must be significant.	N/A	Form 8888 Schema enforces this condition.
1145	Form 8888 – When Form 8888 is present neither Primary Date of Death (SEQ 0020) nor Secondary Date of Death (SEQ 0040) of Tax Form can be significant.	F8888-003-01	For each Bond Purchase information provided on Form 8888, if Line 4, 'RefundUsedForBondPurchasesAmt' or Line 5a 'BondPurchaseAmt' has a value, then all of the following must apply: Line 4, 'RefundUsedForBondPurchasesAmt' or Line 5a 'BondPurchaseAmt' must be a multiple of \$50 and cannot exceed \$5,000 and [Form 1040 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' must not have a value].
1146	Form 8888 – If Amount Used for Yourself, Your Spouse/Other (SEQ 0350) is significant, then Amount Used for Yourself, Your Spouse/Other (SEQ 0310) must also be significant.	N/A	Form 8888 Schema enforces this condition.
1147- 1149	Reserved	N/A	
1150	Authentication Record	N/A	No Authentication Record in MeF
1151	Authentication Record – All e-filed returns must have an Authentication Record.	F1040-176  F1040-121	If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: ['PrimarySignatureDate' or 'SpouseSignatureDate'], 'JuratDisclosureCode', and ['PrimaryPINEnteredBy' or 'SpousePINEnteredBy'].  If Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: 'PrimarySignatureDate', 'JuratDisclosureCode', 'PrimaryPINEnteredBy'.
1152- 1154	Reserved	N/A	
1155	Authentication Record – When the Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) on the Tax Return is significant, the PIN TYPE Code (SEQ 0008) on the Authentication Record must equal "P", "S", or "O".	F1040-109	If the 'PrimarySignature' or the 'SpouseSignature' in the Return Header has a value, then the 'PINTypeCode' must be present in the Return Header.
1156	Tax Form - If the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) is significant, then it must be numeric and not all zeros, and the Authentication Record must be present.	R0000-095  R0000-096	The Primary Signature in the Return Header cannot equal all zeros.  The Spouse Signature in the Return Header cannot equal all zeros.
1157- 1169	Reserved	N/A	
1170	Form 3800	N/A	Not in Phase II
1171	Reserved	N/A	
1172 1173	Form 3800	N/A	Not in Phase II
1174- 1189	Reserved	N/A	
1190- 1195	Form 5405	N/A	Not in Phase II
1196- 1199	Reserved	N/A	
1200- 1205	Form 8891	N/A	Not in Phase II
1206- 1214	Reserved	N/A	
1215 1215	Form 8914	N/A	Not in Phase II
1216	Reserved		
1217	Reserved	N/A	
1218	Form 8914	N/A	Not in Phase II
1219 1220	Reserved	N/A	
1221 1222	Reserved	N/A	
1223- 1229	Reserved	N/A	
1230- 1233	Form 8919	N/A	Not in Phase II
1234 1235	Form 8930	N/A	Not in Phase II
1236- 1239	Reserved	N/A	



ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1240	Tax Form – Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.	F1040-119	Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.
1241	Form 1040-SS (PR)	N/A	Not in Phase II
1242-1245	Reserved	N/A	
1246-1255	Form 1040-SS (PR)	N/A	Not in Phase II
1256-1257	499R-2/W-2PR Record	N/A	Not in Phase II
1258-1260	Reserved	N/A	
1261	499R-2/W-2PR Record	N/A	Not in Phase II
1262-1265	Form 1040-SS (PR)	N/A	Not in Phase II
1266-1269	Reserved	N/A	
1270	Form 8834		
1271	Form 8910	N/A	Not in Phase II
1272	Form 8834	N/A	Not in Phase II
1273	Form 8834		
1274	Reserved	N/A	
1275	Form 8936	N/A	Not in Phase II
1276	Reserved	N/A	
1277	Form 8910	N/A	Not in Phase II
1278-1290	Reserved		
1291-1294	Form 9465	N/A	Not in Phase II
1295-1302	Reserved	N/A	
1303	Form 8862	N/A	Not in Phase II
1304	Reserved	N/A	
1305	Form 8862	N/A	Not in Phase II
1306-1324	Reserved	N/A	
1325-1326	Reserved	N/A	
1327-1330	Form 1040-SS (PR)	N/A	Not in Phase II
1331	Reserved	N/A	
1332	1040 -SS (PR)	N/A	Not in Phase II
1333-1399	Reserved	N/A	
1400-1422	Form 4136	N/A	Not in Phase II
1423-1424	Reserved	N/A	
1425	Form 4136	N/A	Not in Phase II
1426-1428	Reserved	N/A	
1429-1451	Form 4136	N/A	Not in Phase II
1452	Reserved	N/A	
1453-1462	Form 4136	N/A	Not in Phase II
1463-1464	Reserved	N/A	
1465-1468	Form 4136	N/A	Not in Phase II
1469	Reserved	N/A	
1470	Form 4136	N/A	Not in Phase II
1471-1472	Reserved	N/A	
1473-1478	Form 4136	N/A	Not in Phase II
1479	Reserved	N/A	
1480-1486	Form 4136	N/A	Not in Phase II
1487-1488	Reserved	N/A	
1489-1499	Form 4136	N/A	Not in Phase II
1500-9999	Reserved	N/A	
Note: The editable version of the Crosswalk should not be used as the authority.			