

## 1040 BUSINESS RULES FOR TAX YEAR 2011

### Version 2011v4.1

| Rule Number  | Rule Text   | Error Category      | Severity | Rule Status |
|--------------|---|---------------------|----------|-------------|
| 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.   | Incorrect Data      | Reject   | Active      |
| F1040-002-02 | 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 if an amount is entered.   | Incorrect Data      | Reject   | Active      |
| 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'. | Missing Data        | Reject   | Active      |
| F1040-004    | If Form 1040, Line 4, 'QualifyingNameForHOH' has a value, then Line 4, 'QualifyingHOHSSN' must have a value.  | Missing Data        | Reject   | Active      |
| 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.   | Incorrect Data      | Reject   | Active      |
| F1040-006-01 | If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.   | Incorrect Data      | Reject   | Active      |
| 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.  | Missing Data        | Reject   | Active      |
| 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.  | Missing Data        | Reject   | Active      |
| 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.  | Missing Data        | Reject   | Active      |
| F1040-010-01 | Each 'DependentSSN' that has a value on Form 1040, Line 6c(2) must be within the valid range of SSN/ITIN/ATIN.  | Incorrect Data      | Reject   | Active      |
| F1040-011    | Form 1040, Line 6c(2), each 'DependentSSN' provided must be unique among all the dependent SSNs in Line 6c(2).  | Duplicate Condition | Reject   | Active      |
| 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.   | Incorrect Data      | Reject   | Active      |
| 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.   | Incorrect Data      | Reject   | Active      |
| F1040-014    | If Schedule EIC (Form 1040) is present in the return, Form 1040, Line 64a 'EarnedIncomeCreditAmt' must have a non-zero value.   | Incorrect Data      | Reject   | Active      |
| 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.   | Incorrect Data      | Reject   | Active      |

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| F1040-016-01 | If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then at least one of the following must be true: (1) In [WagesNotShownSchedule] attached to Form 1040, Line 7, at least one 'WagesLit' must have the value "HSH" and the corresponding 'WagesNotShownAmt' must be greater than zero; (2) [OtherIncomeTypeStatement] must be attached to Form 1040, Line 21; (3) Form W-2 must be present; (4) Form 1099-R must be present; (5) Schedule C (Form 1040) must be present; (6) Schedule E (Form 1040), Line 28(b) 'PartnershipSCorpCd' must have the value "P" for every entry in Line 28; (7) Schedule F (Form 1040) must be present; (8) Schedule C-EZ (Form 1040) must be present; (9) Form 8919 must be present. | Incorrect Data   | Reject   | Active      |
| F1040-017    | If Form 1040, Line 8a 'TaxableInterestAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 4 'CalculatedTotalTaxableIntAmt'.  | Data Mismatch    | Reject   | Active      |
| F1040-018    | If Form 1040, Line 9a 'OrdinaryDividendsAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 6 'TotalOrdinaryDividendsAmt'.   | Data Mismatch    | Reject   | Active      |
| 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'.   | Data Mismatch    | Reject   | Active      |
| 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'.  | Data Mismatch    | Reject   | Active      |
| F1040-022-01 | Form 1040, Line 48 'CrForChildAndDEPDCareAmt' must be equal to Form 2441, Line 11 'CrForChildAndDEPDCareAmt'.   | Data Mismatch    | Reject   | Active      |
| 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'.   | Math Error       | Reject   | Active      |
| 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') ].  | Math Error       | Reject   | Active      |
| 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.  | Incorrect Data   | Reject   | Active      |
| F1040-027-01 | Each 'RecipientsSSN' that has a value on Form 1040, Line 31b must be within the valid range of SSN/ITIN and must not be an ATIN.  | Incorrect Data   | Reject   | Active      |
| F1040-028    | Each 'RecipientsSSN' provided on Form 1040, Line 31b must not be the same as the Primary SSN in the Return Header.  | Incorrect Data   | Reject   | Active      |
| F1040-030    | Form 1040, Line 67 'FirstTimeHomebuyerCreditAmt' must be equal to zero if an amount is entered.   | Incorrect Data   | Reject   | Active      |
| F1040-031    | If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be present in the return.  | Incorrect Data   | Reject   | Active      |
| 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.   | Missing Document | Reject   | Active      |
| F1040-034-01 | Form 1040, Line 62 'WithholdingTaxAmt' must be equal to the sum of the following: (1) all 'WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' or 'SCH K-1' in [OtherWithholdingStatement] attached to Form 1040, Line 62 and (2) all of the Forms W-2, Line 2 'WithholdingAmt' and (3) all of the Forms W-2G, Line 2 'FederalIncomeTaxWithheldAmt'. When evaluating this a tolerance of \$5 is allowed.  | Math Error       | Reject   | Active      |

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| F1040-035-02 | 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 'BankAccountTypeCd', Line 74d 'DepositorAccountNumber'.  | Missing Data   | Reject   | Active      |
| F1040-036-02 | If Form 1040, Line 73 'OverpaidAmt' has a non-zero value, then Line 72 'TotalPaymentsAmt' must be greater than Line 61 'TotalTaxAmt'.   | Incorrect Data | Reject   | Active      |
| F1040-037-01 | If 'PrimarySSN' in the Return Header is an ITIN, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.  | Incorrect Data | Reject   | Active      |
| F1040-038-01 | If 'PrimarySSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return.  | Incorrect Data | Reject   | Active      |
| F1040-039-01 | If 'SpouseSSN' in the Return Header is an ITIN, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.   | Incorrect Data | Reject   | Active      |
| F1040-040-01 | If 'SpouseSSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return.   | Incorrect Data | Reject   | Active      |
| 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).  | Missing Data   | Reject   | Active      |
| F1040-042    | If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.   | Missing Data   | Reject   | Active      |
| F1040-043-02 | If Form 1040, Line 72 'TotalPaymentsAmt' is not equal to Line 60 'TotalTaxAmt', then one of the following must have a non-zero value: Line 73 'OverpaidAmt' or Line 74a 'RefundAmt' or Line 75 'AppliedToEsTaxAmt' or Line 76 'AmountOwedAmt'.  | Missing Data   | Reject   | Active      |
| F1040-044    | If Form 1040, Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' has a non-zero value, then both amounts cannot be equal.  | Incorrect Data | Reject   | Active      |
| F1040-045-02 | If Form 1040, Line 72 'TotalPaymentsAmt' is greater than Line 61 'TotalTaxAmt' and [ Line 75 'AppliedToEsTaxAmt' plus(+) Line 77 'EsPenaltyAmt' is equal to Line 73 'OverpaidAmt' ], then Line 74a 'RefundAmt' must be equal to zero if an amount is entered.   | Incorrect Data | Reject   | Active      |
| F1040-046-02 | If Form 1040, Line 72 'TotalPaymentsAmt' is greater than Line 61 '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.  | Incorrect Data | Reject   | Active      |
| F1040-047-02 | If Form 1040, Line 72 'TotalPaymentsAmt' is equal to Line 61 'TotalTaxAmt', then the following lines must not have a value greater than zero: Line 73 'OverpaidAmt' and Line 74a 'RefundAmt' and Line 75 'AppliedToEsTaxAmt'.   | Incorrect Data | Reject   | Active      |
| F1040-048-01 | If Schedule A (Form 1040) and Form 4563 are not present in the return and Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' equals one of the following amounts: (6950, 7250, 8100, 8700, 9250, 9950, 10400, 11400, 12750, 13900, 15050, 16200) and 'modifiedStandardDeductionInd' has the value 'X', then one of the checkboxes on Line 39a must be checked.  | Missing Data   | Reject   | Disabled    |
| F1040-049-01 | 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 Line 6c(3) 'DependentRelationship' from among the following values: ("STEPCHILD" or "HALF BROTHER" or "HALF SISTER" or "STEPBROTHER" or "STEPSISTER" or "FOSTER CHILD" or "GRANDCHILD" or "BROTHER" or "SISTER" or "NEPHEW" or "NIECE" or "SON" or "DAUGHTER"). | Incorrect Data | Reject   | Active      |
| F1040-050    | If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a value greater than zero.  | Incorrect Data | Reject   | Active      |
| F1040-053-01 | If Form 2210 is present, then Form 1040, Line 77 'EsPenaltyAmt' must be equal to Form 2210, Line 17 'PenaltyAmt' or Form 2210, Line 27 'TotalPenaltyAmt'.   | Data Mismatch  | Reject   | Active      |

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| F1040-054    | Form 1040, Line 6d 'TotalExemptionsCnt' must be equal to the total of the following fields: 'TotalExemptPrimaryAndSpouseCnt', 'NumOfChildWhoLivedWithYouCnt', 'NumOfChildNotLivingWithYouCnt', and NumOfOtherDepdListedCnt'.  | Incorrect Data   | Reject   | Active      |
| F1040-055-01 | If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 or Form 2106-EZ must be attached to Line 24.  | Missing Document | Reject   | Active      |
| F1040-056-01 | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and 'creditFormsStatementSchR' has the value "SCH R" and (Line 39a checkboxes 'Primary65OrOlderInd' and 'Spouse65OrOlderInd' are not checked), then at least one of the following on Schedule R (Form 1040A or 1040) must have a value: Line 2 'Und65RtdPermntTotDsblyInd' or Line 4 'BothUnder65OneRtdDsblyInd' or Line 5 'BothUnder65BothRtdDsblyInd' or Line 9 'Under65DidNotLiveTogetherInd'.  | Missing Data     | Reject   | Active      |
| F1040-057    | If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached.   | Missing Document | Reject   | Active      |
| 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.  | Incorrect Data   | Reject   | Active      |
| 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.   | Missing Data     | Reject   | Active      |
| F1040-061    | If Form 1040, Line 2 checkbox 'Married filing jointly' is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then 'SpousePINEnteredBy' must have a value.  | Missing Data     | Reject   | Active      |
| 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.  | Incorrect Data   | Reject   | Active      |
| F1040-063-01 | If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then at least one of the following must have a non-zero value: Line 23 'EducatorExpensesAmt' or Line 24 'BusExpnsReservistsAndOthersAmt' or Line 25 'HealthSavingsAccountDedAmt' or Line 26 'MovingExpensesAmt' or Line 27 'EmplrEquivalentPrtnSETaxAmt' or Line 28 'SelfEmpIdSepSimpleQlfyPlansAmt' or Line 29 'SelfEmpIdHealthInsDedAmt' or Line 30 'PnltyOnErlyWthdrwOfSavingsAmt' or Line 31a 'TotalAlimonyPaidAmt' or Line 32 'IRADeductionAmt' or Line 33 'StudentLoanInterestDedAmt' or Line 34 'TuitionAndFeesDedAmt' or Line 35 'DomesticProductionActDedAmt' or 'OtherAdjustmentsAmt' in 'OtherAdjustmentsStatement' attached to Line 36. | Missing Data     | Reject   | Active      |
| F1040-064-01 | Form 1040, Line 54 'TotalCreditsAmt' must be equal to the sum of the following: Line 47 'ForeignTaxCreditAmt' and Line 48 'CrForChildAndDEPDCareAmt' and Line 49 'EducationCreditAmt' and Line 50 'RtrSavingsContributionsCrAmt' and Line 51 'ChildTaxCreditAmt' and Line 52 'ResidentialEnergyCreditAmt' and Line 53 'OtherCreditsAmt'.  | Math Error       | Reject   | Active      |
| F1040-065-01 | At least one of the following must have a non-zero value on Form 1040: Line 22 'TotalIncomeAmt' or Line 37 'AdjustedGrossIncomeAmt' or Line 44 'TaxAmt' or Line 54 'TotalCreditsAmt' or Line 61 'TotalTaxAmt' or Line 72 'TotalPaymentsAmt'.  | Missing Data     | Reject   | Active      |

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| F1040-066-02 | Form 1040, Line 72 'TotalPaymentsAmt' must be equal to the sum of the following: Line 62 'WithholdingTaxAmt' and Line 63 'EstimatedTaxPaymentsAmt' and Line 64a 'EarnedIncomeCreditAmt' and Line 65 'AdditionalChildTaxCreditAmt' and Line 66 'RefundableAmerOppCreditAmt' and Line 68 'RequestForExtensionAmt' and Line 69 'ExcessSocSecAndTier1RRTATaxAmt' and Line 70 'TotalIncomeTaxCredit' and Line 71 'OtherPaymentsAmt' and Line 72 'form8689Amt'.   | Math Error       | Reject   | Active      |
| F1040-067-01 | If Form 1040, Line 64a 'EarnedIncomeCreditAmt' is greater than 464, then Schedule EIC (Form 1040A or 1040) must be present in the return.   | Missing Document | Reject   | Active      |
| 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.  | Incorrect Data   | Reject   | Active      |
| F1040-070-02 | 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 if an amount is entered.  | Incorrect Data   | Reject   | Active      |
| F1040-071-01 | Form 1040, Line 62 'WithholdingTaxAmt' must be less than the sum of the following: [ Line 7 'WagesSalariesAndTipsAmt' and Line 8a 'TaxableInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and ( the larger of Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRAmt' or zero if the same ) and ( the larger of Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' or zero if the same ) and Line 19 'UnemploymentCompAmt' and Line 20a 'SocSecBnftAmt' and ( all occurrences of 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21 ) and ( all occurrences of Schedule C(Form 1040), Line 1d 'TotalGrossReceiptsAmt' ) and ( all occurrences of Schedule C-EZ(Form 1040), Line 1d 'TotalGrossReceiptsAmt' ) ] unless one of the following is true: (1) Line 13 'CapitalGainLossAmt' has a value greater than zero; (2) Line 14 'OtherGainLossAmt' has a value greater than zero; (3) Line 17 'RentalRealESTAmt' has a value greater than zero; (4) Line 18 'NetFarmProfitOrLossAmt' has a value greater than zero; (5) Combat Pay has been excluded from wages. | Incorrect Data   | Reject   | Active      |
| F1040-073    | If [AllocationRecord] is present in the return, then 'TotalIncomeAmt' of [AllocationRecord] must have a value greater than zero unless Combat Pay has been excluded from income.  | Missing Data     | Reject   | New         |
| F1040-074-02 | If Form 1040, Line 76 'AmountOwedAmt' has a non-zero value and Line 77 'EsPenaltyAmt' has a zero value or has no entry, then Line 61 'TotalTaxAmt' must be greater than Line 72 'TotalPaymentsAmt'.   | Incorrect Data   | Reject   | Active      |
| F1040-075-01 | For each dependent that has a value on Form 1040, Line 6c(1), if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding line 6c(3) 'DependentRelationship' must have one of the following values: "STEPCHILD" or "HALF BROTHER" or "HALF SISTER" or "STEPBROTHER" or "STEPSISTER" or "FOSTER CHILD" or "GRANDCHILD" or "BROTHER" or "SISTER" or "NEPHEW" or "NIECE" or "SON" or "DAUGHTER".  | Incorrect Data   | Reject   | Active      |
| 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.   | Incorrect Data   | Reject   | Active      |
| 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.   | Incorrect Data   | Reject   | Active      |
| F1040-078    | If Form 1040, Line 58 'retirementTaxPlanLiteralCd' has the value "NO", then 'TaxOnIRAsAmt' must have a value greater than zero.   | Missing Data     | Reject   | New         |

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| F1040-079    | Form 1040, Line 65 'AdditionalChildTaxCreditAmt' must be equal to Form 8812, Line 13 'AdditionalChildTaxCreditAmt'.  | Data Mismatch  | Reject   | Active      |
| F1040-081-02 | Form 1040, Line 49 'EducationCreditAmt' must be equal to Form 8863, Line 23 'NonrefundableEducationCrAmt'.   | Data Mismatch  | Reject   | Active      |
| F1040-082    | 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" - 89999.                | Incorrect Data | Reject   | Disabled    |
| 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.   | Incorrect Data | Reject   | Disabled    |
| 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. | Incorrect Data | Reject   | Active      |
| 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).  | Incorrect Data | Reject   | Active      |
| 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.   | Incorrect Data | Reject   | Active      |
| 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.   | Incorrect Data | Reject   | Active      |
| 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.  | Missing Data   | Reject   | Active      |
| 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.  | Missing Data   | Reject   | Active      |
| 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.   | Missing Data   | Reject   | Active      |
| 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".  | Incorrect Data | Reject   | Active      |
| 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 &".   | Incorrect Data | Reject   | Active      |
| 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".   | Incorrect Data | Reject   | Active      |

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| F1040-104    | <b>Earned Income Credit may not be claimed by residents of the U.S. Possessions or Foreign Countries.</b>   | Incorrect Data   | Reject   | Active      |
| F1040-105    | <b>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".</b>   | Incorrect Data   | Reject   | Active      |
| F1040-106-02 | <b>If Form 1040, Line 74a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached to Line 74a.</b>   | Missing Document | Reject   | Active      |
| F1040-107-02 | <b>Form 8888 must not be present in the return if Form 1040, Line 74b 'RoutingTransitNumber' or Line 74c 'BankAccountTypeCd' or Line 74d 'DepositorAccountNumber' has a value.</b>  | Incorrect Data   | Reject   | Active      |
| F1040-110    | <b>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.</b>   | Missing Data     | Reject   | Active      |
| F1040-111    | <b>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'</b>   | Data Mismatch    | Reject   | Active      |
| F1040-112-01 | <b>The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than the sum of [Form 1040, Line 7 'WagesSalariesAndTipsAmt' and (sum of all Schedule C(Form 1040), Line 1c 'StatutoryEmployeeW2IncomeAmt' and (sum of all Schedule C-EZ(Form 1040), Line 1c 'StatutoryEmployeeW2IncomeAmt' ) unless [AllocationRecord] is present in the return. When evaluating this, a tolerance of \$5.00 is allowed.</b> | Math Error       | Reject   | Active      |
| F1040-117    | <b>If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Primary Signature must have a value in the Return Header.</b>   | Missing Data     | Reject   | New         |
| F1040-134-01 | <b>If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and 'creditFormsStatementSchR' has the value "SCH R", then Schedule R (Form 1040A or 1040) must be present in the return.</b>   | Missing Document | Reject   | Active      |
| F1040-135-01 | <b>If Schedule R (Form 1040A or 1040) is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and 'creditFormsStatementSchR' must have the value "SCH R".</b>   | Missing Data     | Reject   | Active      |
| F1040-136-01 | <b>If Form 8888 is present in the return, then Form 1040, Line 74a checkbox 'Form8888Ind' must be checked.</b>  | Missing Data     | Reject   | Active      |
| F1040-139    | <b>If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then Schedule R (Form 1040) must be present in the return.</b>   | Missing Document | Reject   | Disabled    |
| F1040-141    | <b>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".</b>  | Incorrect Data   | Reject   | Active      |
| F1040-155    | <b>If Form 1040, Line 16b '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.</b>   | Incorrect Data   | Reject   | Active      |
| F1040-156    | <b>If Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then it must be equal to 'ForeignPensionTaxableAmt' in the "FEC Record" [FECRecord].</b>   | Data Mismatch    | Reject   | Active      |
| F1040-157-02 | <b>Form 1040, Line 66 'RefundableAmerOppCreditAmt' must be equal Form 8863, Line 14 'RefundableAmerOppCreditAmt'.</b>   | Data Mismatch    | Reject   | Active      |

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| F1040-160-02 | If Form 1040, Line 74d 'DepositorAccountNumber' has the value "BONDS", then Line 74b 'RoutingTransitNumber' must be equal to "043736881".  | Incorrect Data | Reject          | Active      |
| 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.  | Incorrect Data | Reject          | Active      |
| F1040-168-02 | If Form 8888 is present in the return, then the following fields on Form 1040 must not be present: Line 74b 'RoutingTransitNumber' and Line 74c 'BankAccountTypeCd' and Line 74d 'DepositorAccountNumber'.   | Incorrect Data | Reject          | Active      |
| 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'.   | Incorrect Data | Reject          | Active      |
| F1040-170    | If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Line 6 'TotalExemptPrimaryAndSpouseCnt' must have a value greater than zero.  | Incorrect Data | Reject          | Active      |
| F1040-171-01 | If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then one of the following must be checked: [ Line 2 checkbox "Married filing Jointly" or Line 3 checkbox "Married filing separately" or Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' must have the value 2 or 3 or 4)].  | Incorrect Data | Reject          | Active      |
| F1040-174-02 | 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 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 address in the Return Header must have one of the following values : ("CA", "NV", or "WA") . | Incorrect Data | Reject          | Active      |
| F1040-175-01 | 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 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.  | Missing Data   | Reject          | Active      |
| F1040-177    | If Form 1040, Line 46 'TotalTxBeforeCrAndOtherTxsAmt' has a zero value or is not present, then Form 2441, Line 11 'CrForChildAndDEPDCareAmt' must have a zero value or not be present.   | Incorrect Data | Reject          | Active      |
| F1040-180-01 | If Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked and Form 1040, Line 56 'exemptSETaxLiteralCd' does not have a value, 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'.  | Data Mismatch  | Reject          | Active      |
| F1040-181    | Prior Year Returns with the Individual submissions are not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.   | Unsupported    | Reject and Stop | Active      |
| F1040-182    | The ETIN associated with the Individual submission is not a participating transmitter for Prior Year Returns. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.   | Unsupported    | Reject and Stop | Active      |
| F1040-183    | Prior Year returns can only be filed by Practitioner and are currently not accepted for Online filers.   | Incorrect Data | Reject and Stop | Active      |



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| F1040-185   | If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4) and (Allocation Record is present in the return) and the State Code of the Filer's address in the Return Header has one of the following values : ("CA", "NV", or "WA"), then checkbox 'CommPropStateRtnInd' must be checked.   | Missing Data   | Reject   | Active      |
| F1040-187   | The following form/dependency cannot be filed electronically in XML format: Schedule A (Form 1040).   | Incorrect Data | Reject   | Disabled    |
| F1040-188   | IRS records indicate that a First Time Home Buyer Credit was taken. Therefore this return must not be filed through Modernized e-File (MeF).  | Unsupported    | Reject   | Disabled    |
| F1040-189   | If Form 1040, Line 14 'OtherGainLossAmt' has a non-zero value and Line 14 'form4684Cd' does not have the value "F4684", then Line 14 'OtherGainLossAmt' must be equal to Form 4797, Line 18b 'RedeterminedGainLoss'.  | Data Mismatch  | Reject   | Active      |
| F1040-191   | If Form 2210-F is present, then Form 1040, Line 77 'EsPenaltyAmt' must be equal to Form 2210-F, Line 16 'PenaltyAmt'.   | Data Mismatch  | Reject   | Active      |
| F1040-192   | If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 34 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered.  | Incorrect Data | Reject   | Active      |
| F1040-193   | Form 1040, Line 26 'MovingExpensesAmt' must be equal to the sum of all Form 3903, Line 5 'MovingDeductionAmt'.  | Data Mismatch  | Reject   | Active      |
| F1040-194   | Form 1040, Line 45 'AlternativeMinimumTaxAmt' must be equal to Form 6251, Line 35 'AlternativeMinimumTaxAmt'.   | Data Mismatch  | Reject   | Active      |
| F1040-195   | Form 1040, Line 12 'BusinessIncomeLossAmt' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' and the sum of all Schedule C-EZ (Form 1040) Line 3 'NetProfitAmt'.   | Math Error     | Reject   | Active      |
| F1040-196   | If Schedule D (Form 1040) and Schedule J (Form 1040) are present in the return, then Form 1040, Line 44 'TaxAmt' must not be less than Schedule J (Form 1040), Line 23 'AverageFarmIncomeTaxAmt'.   | Incorrect Data | Reject   | Active      |
| F1040-197   | If Form 1040, Line 58 'TaxOnIRAsAmt' has a non-zero value and 'retirementTaxPlanLiteralCd' does not have a value, then Line 58 'TaxOnIRAsAmt' must be equal to the sum of the following lines on Form 5329: Line 4 'IRAEarlyDistributionsTaxAmt' and Line 8 'EduclRADistributionsTaxAmt' and Line 17 'IRAExcessContribTaxAmt' and Line 25 'RothIRAExcessContribTaxAmt' and Line 33 'EduclIRAExcessContribTaxAmt' and Line 41 'MSAExcessContribTaxAmt' and Line 49 'HSAExcessContribTaxAmt' and Line 53 'RtmntAnntyExcessContribTaxAmt'. | Math Error     | Reject   | Active      |
| F1040-198   | If Form 1040, Line 57 'RailroadRetireCode' does not have a value, then Line 57 'UnrprtdSocSecAndMedcrTaxAmt' must be equal to the sum of the following: [all Forms 4137, Line 13 'SocSecMedicareTaxUnrprtdTipAmt'] and [all Forms 8919, Line 13 'UncollectedSocSecMedTaxAmt'].  | Math Error     | Reject   | Active      |
| F1040-203   | Form 1040, Line 18 'NetFarmProfitOrLossAmt' must be equal to the sum of all Schedule F (Form 1040), Line 34 'NetFarmProfitOrLoss'.  | Data Mismatch  | Reject   | Active      |
| F1040-204   | If in [OtherTaxStatement] attached to Form 1040, Line 60, at least one 'OtherTaxLit' has the value "ICR" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 4255, Line 15 'TotalIncreaseInTax' must have a value greater than zero.   | Missing Data   | Reject   | Active      |

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| F1040-205   | If Form 4255 is present in the return, then there must be an [OtherTaxStatement] attached to Form 1040, Line 60, and in [OtherTaxStatement] at least one 'OtherTaxLit' must have the value "ICR" with the corresponding 'OtherTaxAmt' having a value greater than zero.  | Missing Data     | Reject   | Active      |
| F1040-206   | If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule E (Form 1040) is not present in the return, then the sum of the following must not be greater than 3150 if Form 4797 is not present : Line 8a 'TaxableInterestAmt' and Line 8b 'TaxExemptInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and [Line 13 'CapitalGainLossAmt' when greater than zero]. | Incorrect Data   | Reject   | Active      |
| F1040-207   | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatementSchR' has the value "SCH R", then Schedule R (Form 1040) must be present in the return.   | Missing Document | Reject   | Disabled    |
| F1040-208   | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8834' has the value "8834", then Form 8834 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-209   | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8859' has the value "8859", then Form 8859 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-210   | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8910' has the value "8910", then Form 8910 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-211   | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8911' has the value "8911", then Form 8911 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-212   | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8912' has the value "8912", then Form 8912 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-213   | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8936' has the value "8936", then Form 8936 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-214   | If Schedule R (Form 1040) is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatementSchR' must have the value "SCH R".   | Missing Data     | Reject   | Disabled    |
| F1040-215   | If Form 8834 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8834' must have the value "8834".   | Missing Data     | Reject   | Disabled    |
| F1040-216   | If Form 8859 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8859' must have the value "8859".   | Missing Data     | Reject   | Active      |
| F1040-217   | If Form 8910 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8910' must have the value "8910".   | Missing Data     | Reject   | Disabled    |
| F1040-218   | If Form 8911 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8911' must have the value "8911".   | Missing Data     | Reject   | Disabled    |
| F1040-219   | If Form 8912 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8912' must have the value "8912".   | Missing Data     | Reject   | Disabled    |
| F1040-220   | If Form 8936 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8936' must have the value "8936".   | Missing Data     | Reject   | Disabled    |

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| F1040-221   | If Form 1040, Line 57 'UnrprtdSocSecAndMedcrTaxAmt' has a non-zero value, then either Form 4137 or Form 8919 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-222   | If Form 4137, Line 13 'SocSecMedicareTaxUnrptdTipAmt' has a non-zero value, then Form 1040, Line 57 'UnrprtdSocSecAndMedcrTaxAmt' must have a non-zero value.   | Incorrect Data   | Reject   | Active      |
| F1040-223   | If Form 8919, Line 13 'UncollectedSocSecMedTaxAmt' has a non-zero value, then Form 1040, Line 57 'UnrprtdSocSecAndMedcrTaxAmt' must have a non-zero value.  | Incorrect Data   | Reject   | Active      |
| F1040-224   | Form 1040, Line 59a 'CombinedFUTATaxPlusNetTaxesAmt' must be equal to the sum of the following: all Schedule H (Form 1040), Line 6 'TotSocSecMedcrAndFedIncmtaxAmt' and all Schedule H (Form 1040), Line 24 'CombinedFUTATaxPlusNetTaxesAmt'. | Math Error       | Reject   | Disabled    |
| F1040-225   | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8396' has the value "8396", then Form 8396 must be present in the return.  | Missing Document | Reject   | Active      |
| F1040-226   | If Form 1040, Line 53a checkbox 'Form3800Ind' is checked, then Form 3800 must be attached to Line 53a.  | Missing Document | Reject   | Active      |
| F1040-228   | If Form 1040, Line 44a checkbox 'Form8814Ind' is checked, then Line 44a 'childInterestAndDividendAmt' must have a non-zero value.   | Incorrect Data   | Reject   | Active      |
| F1040-229   | If Form 1040, Line 44a checkbox 'Form8814Ind' is checked, then Form 8814 must be attached to Line 44a.  | Missing Document | Reject   | Active      |
| F1040-230   | If Form 8814 is present in the return, then Form 1040, Line 44a checkbox 'Form8814Ind' must be checked.   | Missing Data     | Reject   | Active      |
| F1040-231   | If Form 8814 is present in the return, then Form 1040, Line 44a 'childInterestAndDividendTaxAmt' must have a non-zero value.  | Missing Data     | Reject   | Active      |
| F1040-232   | Form 1040, Line 44a 'childInterestAndDividendTaxAmt' must be equal to the sum of all Form 8814, Line 15 'ChildInterestAndDividendTaxAmt'.   | Incorrect Data   | Reject   | Active      |
| F1040-233   | If Form 8814, Line 12 'ChildNetAdjustedIncomeAmt' has a non-zero value, then Form 1040, Line 21 'TotalOtherIncomeAmt' must have a non-zero value.   | Incorrect Data   | Reject   | Active      |
| F1040-234   | If Form 8814, Line 12 'ChildNetAdjustedIncomeAmt' has a non-zero value, then in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' must have the value "FORM 8814".   | Incorrect Data   | Reject   | Active      |
| F1040-235   | If Form 1040, Line 13 'Form8814Cd' has the value "F8814", then Form 8814 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-236   | If Form 1040, Line 13 'Form8814Cd' has the value "F8814", then Line 13 'CapitalGainLossAmt' must have a non-zero value.   | Missing Data     | Reject   | Disabled    |
| F1040-237   | If Form 1040, Line 44b checkbox 'Form4972Ind' is checked, then Form 4972 must be attached to Line 44b.  | Missing Document | Reject   | Active      |
| F1040-238   | If in [OtherTaxStatement] present in the return 'OtherTaxLit' has the value "ADT", then Form 4970 must be present in the return.  | Missing Document | Reject   | Active      |
| F1040-239   | If Form 4970 is present in the return, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "ADT".   | Missing Data     | Reject   | Active      |
| F1040-240   | If Form 1040, Line 3 checkbox "Married filing separately" is checked(element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8815 must not be present in the return.   | Incorrect Data   | Reject   | Active      |
| F1040-241   | If in [OtherTaxStatement] present in the return 'OtherTaxLit' has the value "FMSR" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 8828, Line 23 'MortgSbsdyRecaptureTaxAmt' must have a non-zero value.         | Missing Data     | Reject   | Active      |

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| F1040-242   | If Form 8828, Line 23 'MortgSbsdyRecaptureTaxAmt' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FMSR" with the corresponding 'OtherTaxAmt' having a value greater than zero.   | Missing Data     | Reject   | Active      |
| F1040-243   | If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "MEDMSA" and the corresponding 'OtherIncomeAmt' has a non-zero value, then Form 8853 must be present in the return.  | Missing Document | Reject   | Active      |
| F1040-244   | If Form 8853, Line 12 'TaxableMedicareMSADistriAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] in the return with the value "MEDMSA".   | Missing Data     | Reject   | Active      |
| F1040-245   | If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "MEDMSA" and the corresponding 'OtherTaxAmt' has a non-zero value, then Form 8853 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-248   | If Form 8853, Line 13b 'MedicareMSAAddnlDistriTaxAmt' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "MEDMSA" with the corresponding 'OtherTaxAmt' having a value greater than zero.   | Missing Data     | Reject   | Active      |
| F1040-249   | If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "MSA" and the corresponding 'OtherIncomeAmt' has a non-zero value, then Form 8853 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-250   | If Form 8853, Line 8 'TaxableArcherMSADistriAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] with the value "MSA".   | Missing Data     | Reject   | Active      |
| F1040-251   | If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "MSA", then Form 8853 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-252   | If Form 8853, Line 9b 'ArcherMSAAddnlDistriTaxAmt' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "MSA".   | Missing Data     | Reject   | Active      |
| F1040-253   | If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentsLitCd' has the value "MSA", then Form 8853 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-254   | If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "LTC", then Form 8853 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-255   | If Form 8853, Line 26 'LTCTaxablePaymentsAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] with the value "LTC".  | Missing Data     | Reject   | Active      |
| F1040-256   | If Form 1040, Line 70 'TotalIncomeTaxCredit' has a non-zero value, then Form 4136 must be attached to Line 70.  | Missing Document | Reject   | Active      |
| F1040-257   | If Form 4136 is present in the return, then Form 1040, Line 70 'TotalIncomeTaxCredit' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| F1040-258   | Form 1040, Line 71 'OtherPaymentsAmt' must be equal to the sum of the following: [all occurrences of Form 2439, Line 2 'TaxPaidByRegInvstCoOrRelnvstTr'] and Form 8801, Line 27 'CurrentYearRefundableAMTCrAmt' and [all occurrences of Form 8885, Line 7 'HealthCoverageTaxCreditAmt'] and Form 1040, Line 71 'CreditForRepaymentAmt'. | Math Error       | Reject   | Active      |
| F1040-259   | If Form 1040, Line 57a checkbox 'Form4137Ind' is checked, then Form 4137 must be attached to Line 57a.  | Missing Document | Reject   | Active      |
| F1040-260   | If the tax payer is 70 1/2 years or older at the end of the tax year, and Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 32 'IRADeductionAmt' must be equal to zero if an amount is entered.  | Incorrect Data   | Reject   | Active      |

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| F1040-261   | If both Primary and Spouse are 70 1/2 years or older at the end of the tax year, and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 32 'IRADeductionAmt' must be equal to zero if an amount is entered.                          | Incorrect Data   | Reject   | Active      |
| F1040-262   | If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then Form 2555-EZ must not be present in the return.  | Incorrect Data   | Reject   | Active      |
| F1040-263   | If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then Form 2555 must not be present in the return.   | Incorrect Data   | Reject   | Active      |
| F1040-264   | If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555", then Form 2555 must be present in the return.  | Missing Document | Reject   | Active      |
| F1040-265   | If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555-EZ", then Form 2555-EZ must be present in the return.  | Missing Document | Reject   | Active      |
| F1040-266   | If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555", then the corresponding 'OtherIncomeAmt' must be equal to the sum of all Forms 2555, Line 45 'TotalIncomeExclusionAmt'.   | Math Error       | Reject   | Active      |
| F1040-267   | If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555-EZ", then the corresponding 'OtherIncomeAmt' must be equal to the sum of all Forms 2555-EZ, Line 18 'ForeignEarnedIncExclusionAmt'.  | Math Error       | Reject   | Active      |
| F1040-268   | If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentsLitCd' has the value "FORM 2555", then Form 2555 must be present in the return.  | Missing Document | Reject   | Active      |
| F1040-273   | If Form 1040, Line 52 'ResidentialEnergyCreditAmt' has a non-zero value, then Form 5695 must be attached to Line 52.   | Missing Document | Reject   | Active      |
| F1040-276   | If Form 5695 is present in the return, then Form 1040, Line 52 'ResidentialEnergyCreditAmt' must have a non-zero value.  | Missing Data     | Reject   | Active      |
| F1040-277   | If Form 5695 is present in the return, then Form 1040, Line 52 'ResidentialEnergyCreditAmt' must have a non-zero value.  | Missing Data     | Reject   | Active      |
| F1040-278   | If Form 1040, Line 72 'form8689Amt' has a non-zero value, then Form 8689 must be present in the return.  | Missing Document | Reject   | Active      |
| F1040-279   | If Form 1040, Line 71c checkbox 'Form8801Ind2' is checked, then Form 8801 must be attached to Line 71c.  | Missing Document | Reject   | Active      |
| F1040-280   | If Form 1040, Line 53b checkbox 'Form8801Ind' is checked, then Form 8801 must be attached to Line 53b.   | Missing Document | Reject   | Active      |
| F1040-281   | If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "FORM 8697" and the corresponding 'OtherTaxAmt' has a non-zero value, then there must be at least one Form 8697 with a non-zero value in Part I, Line 10c 'NetAmountOfInterestYouOwe1' or Part II, Line 11d 'NetAmountOfInterestYouOwe2'. | Missing Data     | Reject   | Active      |
| F1040-282   | If Form 8697, Part I, Line 10c 'NetAmountOfInterestYouOwe1' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FORM 8697" with the corresponding 'OtherTaxAmt' having a value greater than zero.   | Missing Data     | Reject   | Active      |
| F1040-283   | If Form 8697, Part II, Line 11d 'NetAmountOfInterestYouOwe2' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FORM 8697" with the corresponding 'OtherTaxAmt' having a value greater than zero.  | Missing Data     | Reject   | Active      |
| F1040-284   | If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "FORM 8866", then Form 8866, Line 10(d) 'NetAmountOfInterestYouOwe' must have a non-zero value.   | Missing Data     | Reject   | Active      |

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| F1040-285   | If Form 8866, Line 10(d) 'NetAmountOfInterestYouOwe' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FORM 8866".  | Missing Data       | Reject   | Active      |
| F1040-286   | If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then one of the following forms must be present in the return: Form 3800 or Form 8396 or Form 8801 or Form 8834 or Form 8859 or Form 8910 or Form 8911 or Form 8912 or Form 8936 or Schedule R(Form 1040A or 1040).                            | Missing Document   | Reject   | Active      |
| F1040-287   | If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "LIHCR", then Form 8611 must be present in the return.  | Missing Document   | Reject   | Active      |
| F1040-288   | If Form 1040, Line 60 checkbox 'Form8693ApprovedInd' is checked, then Form 1040, Line 60 'Form8693ApprovedDt' must have a value.   | Missing Data       | Reject   | Active      |
| F1040-289   | If Form 1040, Line 60 'Form8693ApprovedDt' has a value, then Form 1040, Line 60 checkbox 'Form8693ApprovedInd' must be checked.  | Missing Data       | Reject   | Active      |
| F1040-290   | If Form 1040, Line 71a checkbox 'Form2439Ind' is checked, then Form 2439 must be attached to 71a.  | Missing Document   | Reject   | Active      |
| F1040-291   | If Form 1040, Line 71 'OtherPaymentsAmt' has a non-zero value, then Line 71 'CreditForRepaymentAmt' must have a non-zero value or one of the following checkboxes must be checked: Line 71a 'Form2439Ind' or Line 71c 'Form8801Ind2' or Line 71d 'Form8885Ind'.  | Missing Data       | Reject   | Active      |
| F1040-292   | In [WagesNotShownSchedule], the sum of all 'WagesNotShownAmt' for which 'WagesLit' has the value "F8919" must be equal to the sum of all Form 8919, Line 6 'TotalWagesWithNoWithholdingAmt'.   | Data Mismatch      | Reject   | Active      |
| F1040-294   | If Form 1040, Line 43 'ScheduleQCd' has the value "SCH Q", then Schedule E (Form 1040) must be present in the return.  | Missing Document   | Reject   | Active      |
| F1040-295   | If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value, then Form 8917 must be attached to Line 34.   | Missing Document   | Reject   | Active      |
| F1040-296   | If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both Line 6a 'ExemptPrimaryInd' and line 6b 'ExemptSpouseInd' must be checked.                                    | Missing Data       | Reject   | Active      |
| F1040-297   | If Form 1040, Line 34 'TuitionAndFeesDedAmt' 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 6a 'ExemptPrimaryInd' must be checked.   | Missing Data       | Reject   | Active      |
| F1040-298   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [both PrimaryDateOfDeath and SpouseDateOfDeath have a value] and Line 73a 'RefundAmt' has a non-zero value, then two Forms 1310 must be present in the return.              | Missing Document   | Reject   | Active      |
| F1040-299   | 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 and Line 73a 'RefundAmt' has a non-zero value, then no more than one Form 1310 must be present in the return.                  | Multiple Documents | Reject   | Active      |
| F1040-300   | 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 and Line 73a 'RefundAmt' has a non-zero value, then Form 1310, Line C checkbox 'OtherPersonClaimingRefundInd' must be checked. | Missing Data       | Reject   | Disabled    |
| F1040-301   | If Form 1040, Line 71d checkbox 'Form8885Ind' is checked, then Form 8885 must be attached to Line 71d.   | Missing Document   | Reject   | Active      |

| Rule Number | Rule Text   | Error Category   | Severity | Rule Status |
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| F1040-302   | If Form 8885 is present in the return, then Form 1040, Line 71d checkbox 'Form8885Ind' must be checked.   | Missing Data     | Reject   | Disabled    |
| F1040-303   | If in [OtherTaxStatement] attached to Form 1040, Line 60, 'OtherTaxLit' has a value of "HSA", then Form 8889 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-304   | If Form 1040, Line 25 'HealthSavingsAccountDedAmt' has a non-zero value, then Form 8889 must be attached to Line 25.  | Missing Document | Reject   | Active      |
| F1040-305   | Form 1040, Line 35 'DomesticProductionActDedAmt' must be equal to Form 8903, Line 25 'DomesticProductionDeduction'.   | Data Mismatch    | Reject   | Active      |
| F1040-307   | If Form 1040, Line 57b checkbox 'Form8919Ind' is checked, then Form 8919 must be attached to Line 57b.  | Missing Document | Reject   | Active      |
| F1040-308   | If Form 8919 is present in the return, then Form 1040, Line 57b checkbox 'Form8919Ind' must be checked.   | Missing Data     | Reject   | Active      |
| F1040-310   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then 'PrimarySignature' must have a value in the Return Header.                           | Missing Data     | Reject   | Active      |
| F1040-311   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then 'SpouseSignature' must have a value in the Return Header.                             | Missing Data     | Reject   | Active      |
| F1040-312   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then 'PrimarySignature' must have a value in the Return Header. | Missing Data     | Reject   | Active      |
| F1040-313   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and 'SpouseSignature' does not have a value in the Return Header, then 'PrimarySignature' must have a value in the Return Header.  | Missing Data     | Reject   | Active      |
| F1040-314   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and 'PrimarySignature' does not have a value in the Return Header, then 'SpouseSignature' must have a value in the Return Header.  | Missing Data     | Reject   | Active      |
| F1040-315   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd2' has a value and 'SpouseSignature' does not have a value in the Return Header, then 'PrimarySignature' must have a value in the Return Header.   | Missing Data     | Reject   | Active      |
| F1040-316   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd2' has a value and 'PrimarySignature' does not have a value in the Return Header, then 'SpouseSignature' must have a value in the Return Header.   | Missing Data     | Reject   | Active      |

| Rule Number | Rule Text   | Error Category   | Severity | Rule Status |
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| F1040-317   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and 'SpouseSignature' does not have a value in the Return Header, then 'PrimarySignature' must have a value in the Return Header.  | Missing Data     | Reject   | Active      |
| F1040-318   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and 'PrimarySignature' does not have a value in the Return Header, then 'SpouseSignature' must have a value in the Return Header.  | Missing Data     | Reject   | Active      |
| F1040-327   | If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widower" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 4 or 5) and Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 89999.   | Incorrect Data   | Reject   | Active      |
| F1040-328   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 179999.  | Incorrect Data   | Reject   | Active      |
| F1040-329   | If Form 1040, Line 69 'ExcessSocSecAndTier1RRTATaxAmt' has a non-zero value, then at least two Forms W-2 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-330   | If Form 1040, Line 69 'ExcessSocSecAndTier1RRTATaxAmt' has a non-zero value, then Line 7 'WagesSalariesAndTipsAmt' must be greater than 106800.   | Missing Document | Reject   | Active      |
| F1040-331   | If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then Line 74d 'DepositorAccountNumber' must have the value "BONDS".  | Incorrect Data   | Reject   | Active      |
| F1040-332   | If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then Line 74c 'BankAccountTypeCd' must have the value "2".   | Incorrect Data   | Reject   | Active      |
| F1040-333   | If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then Line 74a 'RefundAmt' must have a value greater than zero and a multiple of 50 but less than 5001.   | Incorrect Data   | Reject   | Active      |
| F1040-334   | If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then 'PrimaryDateOfDeath' must not have a value.   | Incorrect Data   | Reject   | Active      |
| F1040-335   | If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then 'SpouseDateOfDeath' must not have a value.  | Incorrect Data   | Reject   | Active      |
| F1040-338   | If Form 1040, Line 14 'form4684Cd' has the value "FORM 4684", then Form 4684 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040-339   | If Form 1040, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value 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 5800. | Incorrect Data   | Reject   | Active      |
| F1040-340   | If Form 1040, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 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 7250.       | Incorrect Data   | Reject   | Active      |



| Rule Number | Rule Text   | Error Category | Severity | Rule Status |
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| F1040-341   | If Form 1040, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has 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 8700.   | Incorrect Data | Reject   | Active      |
| F1040-342   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' does not have a value 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 11600.     | Incorrect Data | Reject   | Active      |
| F1040-343   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 1 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 12750.           | Incorrect Data | Reject   | Active      |
| F1040-344   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' has 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 13900.           | Incorrect Data | Reject   | Active      |
| F1040-345   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a checkbox 'TotalBoxesCheckedCnt' has the value 3 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 15050. | Incorrect Data | Reject   | Active      |
| F1040-346   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a checkbox 'TotalBoxesCheckedCnt' has the value 4 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 16200. | Incorrect Data | Reject   | Active      |
| F1040-347   | If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value 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 5800.  | Incorrect Data | Reject   | Active      |

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| F1040-348   | If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 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 6950.     | Incorrect Data | Reject   | Active      |
| F1040-349   | If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has 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 8100.   | Incorrect Data | Reject   | Active      |
| F1040-350   | If Form 1040, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value 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 8500.       | Incorrect Data | Reject   | Active      |
| F1040-351   | If Form 1040, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 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 9950.             | Incorrect Data | Reject   | Active      |
| F1040-352   | If Form 1040, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has 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 11400.            | Incorrect Data | Reject   | Active      |
| F1040-353   | If Form 1040, Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' does not have a value 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 11600. | Incorrect Data | Reject   | Active      |
| F1040-354   | If Form 1040, Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 1 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 12750.       | Incorrect Data | Reject   | Active      |

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| F1040-355   | If Form 1040, Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has 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 13900. | Incorrect Data     | Reject   | Active      |
| F1040-356   | If Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' has a non-zero value and [Line 40, 'modifiedStandardDeductionInd' does not have a value, and at least one of the following checkboxes is checked: Line 39a 'Primary65OrOlderInd' or 'PrimaryBlindInd' or 'Spouse65OrOlderInd' or 'SpouseBlindInd'], then Line 40 'TotalItemizedOrStandardDedAmt' must equal a valid standard deduction amount.   | Incorrect Data     | Reject   | Active      |
| F1040-357   | If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, it must be equal to the sum of the following: [Line 36 'OtherAdjustmentsTotalAmt' and OtherAdjustmentsAmt in [OtherAdjustmentsStatement] with 'OtherAdjustmentsLitCd' having the value "MSA"].   | Math Error         | Reject   | Disabled    |
| F1040-358   | If Form 5405 is present in the return, then the sum of all Form 5405, Line 18 'FirstTimeHmByrRepaymentAmt' must be equal to Form 1040, Line 59b 'FirstTimeHmByrRepaymentAmt'.  | Data Mismatch      | Reject   | Active      |
| F1040-359   | If Form 1040, Line 65 'AdditionalChildTaxCreditAmt', has a non-zero value, then Form 8812 must be attached to Line 65.   | Missing Document   | Reject   | Active      |
| F1040-360   | If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentLitCd' has the value "FORM 2555", then the corresponding 'OtherAdjustmentsAmt' must be equal to the sum of all Forms 2555, Line 50 'HousingDeductionAmt'.   | Math Error         | Reject   | Active      |
| F1040-361   | If Form 1040, Line 52 'ResidentialEnergyCreditAmt' has a non-zero value, then it must equal the sum of all Form 5695, Line 14 'NonBusinessEnergyCrAmt' and Form 5695, Line 31 'ResidentialEnergyCreditAmt'.  | Math Error         | Reject   | Active      |
| F1040-362   | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then no more than one Form 4563 must be present in the return.   | Multiple Documents | Reject   | Active      |
| F1040-363   | If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "HCTC", then Form 8885 must be present in the return.   | Missing Document   | Reject   | Active      |
| F1040-364   | 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.   | Incorrect Data     | Reject   | Active      |
| F1040-365   | If Form 1040, Line 3 'NRALiteralCd' has the value "NRA" and checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b checkbox 'ExemptSpouseInd' must not be checked.   | Incorrect Data     | Reject   | Active      |
| F1040-366   | If Form 1040, Line 3 'NRALiteralCd' has the value "NRA" and checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseName' must not have a value.   | Incorrect Data     | Reject   | Active      |
| F1040-367   | If Form 1040, Line 3 'NRALiteralCd' has the value "NRA" and checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseNameControl' must not have a value.  | Incorrect Data     | Reject   | Active      |
| F1040-368   | If Form 1040, Line 21 'NetOperatingLossDeductionAmt' has a non-zero value, then a [NetOperatingLossCarryforwardDeductionStatement] must be attached to Line 21.  | Missing Document   | Reject   | Active      |

| Rule Number | Rule Text  | Error Category | Severity | Rule Status |
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| F1040-369   | If [NetOperatingLossCarryforwardDeductionStatement] is attached to Line 21, then Form 1040, Line 21 'NetOperatingLossDeductionAmt' must have a non-zero value.   | Incorrect Data | Reject   | Active      |
| F1040-370   | If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 1 checkbox "Single" or Line 3 checkbox "Married filing separately" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 3 or 5), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 28250. | Incorrect Data | Reject   | Active      |
| F1040-371   | If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 42375.   | Incorrect Data | Reject   | Active      |
| F1040-372   | If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 56500.  | Incorrect Data | Reject   | Active      |
| F1040-373   | If in [OtherTaxStatement] attached to Form 1040, Line 60, 'OtherTaxLit' has the value of "FORM 9936", then the corresponding 'OtherTaxAmt' must have a non-zero value.   | Missing Data   | Reject   | Active      |
| F1040-376   | Form 1040, Line 36 'OtherAdjustmentsTotalAmt' must be equal to the sum of all 'OtherAdjustmentsAmt' in [OtherAdjustmentsStatement].  | Data Mismatch  | Reject   | Active      |
| F1040-377   | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is one, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 36051.  | Incorrect Data | Reject   | Active      |
| F1040-378   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is one, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 41131.  | Incorrect Data | Reject   | Active      |
| F1040-379   | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is two, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 40963.  | Incorrect Data | Reject   | Active      |
| F1040-380   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is two, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 46043.  | Incorrect Data | Reject   | Active      |
| F1040-381   | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is three, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 43997.  | Incorrect Data | Reject   | Active      |
| F1040-382   | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is three, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 49077.  | Incorrect Data | Reject   | Active      |
| F1040-383   | If the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is one, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must not be greater than 3094.   | Incorrect Data | Reject   | Active      |
| F1040-384   | If the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is two, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must not be greater than 5112.   | Incorrect Data | Reject   | Active      |

| Rule Number | Rule Text   | Error Category            | Severity | Rule Status |
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| F1040-385   | If the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is three, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must not be greater than 5751.  | Incorrect Data            | Reject   | Active      |
| F1040-386   | If Form 1040, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 3 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 9250.  | Incorrect Data            | Reject   | Disabled    |
| F1040-387   | If Form 1040, Line 2 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 4 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 10400. | Incorrect Data            | Reject   | Disabled    |
| F1040-388   | Form 1040, Line 70 'TotalIncomeTaxCredit' must be equal to Form 4136, Line 17 'TotalIncomeTaxCredit'.   | Data Mismatch             | Reject   | Active      |
| F1040-389   | If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8863 must not be present in the return.  | Incorrect Data            | Reject   | Active      |
| F1040-390   | If Form 1040, Line 59a 'CombinedFUTATaxPlusNetTaxesAmt' and any Schedule H (Form 1040), Line 24 'CombinedFUTATaxPlusNetTaxesAmt' have non-zero values, then Form 1040, Line 59a 'CombinedFUTATaxPlusNetTaxesAmt' must be equal to the sum of all Schedule H (Form 1040), Line 24 'CombinedFUTATaxPlusNetTaxesAmt'.  | Data Mismatch             | Reject   | Active      |
| F1040-391   | If Form 1040, Line 59a 'CombinedFUTATaxPlusNetTaxesAmt' has a non-zero value and all Schedule H (Form 1040), Line 24 'CombinedFUTATaxPlusNetTaxesAmt' have a zero value or no entry, then Form 1040 Line 59a 'CombinedFUTATaxPlusNetTaxesAmt' must be equal to the sum of all Schedule H (Form 1040), Line 6 'TotSocSecMedcrAndFedIncTaxAmt'.   | Data Mismatch             | Reject   | Active      |
| F1040-392   | Form 8835 must not be attached to Form 1040, Line 53c 'SpecificOtherCreditsInd'.  | Incorrect Data            | Reject   | Active      |
| F1040-393   | If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked, then Line 53c 'creditFormsStatement8835' must not have the value "8835".  | Incorrect Data            | Reject   | Active      |
| F1040-394   | Form 1040, Line 59b 'FirstTimeHmByrRepaymentAmt' must not be greater than the First Time Homebuyer Credit amount in the e-file database.  | Incorrect Data            | Reject   | Active      |
| F1040-510   | 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.   | Incorrect Data            | Reject   | Active      |
| F1040-511   | 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 must not be equal to Spouse SSN on another tax return in which Married Filing Separately is the filing status.  | Database Validation Error | Reject   | Active      |
| F1040-512   | 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.   | Incorrect Data            | Reject   | Active      |
| F1040-513   | 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.  | Incorrect Data            | Reject   | Active      |

| Rule Number   | Rule Text   | Error Category   | Severity | Rule Status |
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| F1040-524     | If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.   | Incorrect Data   | Reject   | Active      |
| F1040-525     | If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then 'PrimaryDateOfBirth' in the Return Header must match the e-File database. | Incorrect Data   | Reject   | Active      |
| F1040-526     | If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then 'SpouseDateOfBirth' in the Return Header must match the e-File database.   | Incorrect Data   | Reject   | Active      |
| 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.  | Incorrect Data   | Reject   | Active      |
| F1040-599     | MeF cannot accept this return at this time because certain aspects of the return cannot be validated. This return must be paper filed or e-filed through legacy.  | Incorrect Data   | Reject   | Disabled    |
| F1099R-002    | If Form 1099-R has a US Address in the Payers Address, then 'State' must have a value.  | Missing Data     | Reject   | Active      |
| F1099R-003    | If Form 1099-R has a US Address in the Payers Address, then 'ZipCode' must have a value.  | Missing Data     | Reject   | Active      |
| F1099R-004    | If Form 1099-R has a US Address in the Payers Address, then the first five digits of the Payers Zip Code must be with in the valid ranges of Zip codes listed for the corresponding State Abbreviation. See Publication 4164.   | Incorrect Data   | Reject   | Active      |
| F1099R-499-01 | Form 1099-R, 'PayerFederalIdNumber' is invalid for processing an Individual e-filed return.   | Incorrect Data   | Reject   | Active      |
| F1099R-502-01 | Form 1099-R, 'PayerFederalIdNumber' must match data in the e-File database.   | Incorrect Data   | Reject   | Active      |
| F1099R-505-01 | Form 1099-R, 'PayerFederalIdNumber' was issued after the Tax Year in the Return Header.   | Incorrect Data   | Reject   | Active      |
| F1116-002     | Among all Forms 1116 present in the return with 'AlternativeMinimumTaxCd' having the value "AMT", there must be only one Form 1116 with each one of the following checkboxes checked: 'ForeignIncPassiveCategoryInd', 'ForeignIncGeneralCategoryInd', 'ForeignIncSection901Ind', 'ForeignIncResourcedTreatyInd', 'ForeignIncLumpSumDistribInd'.   | Incorrect Data   | Reject   | Active      |
| F1116-003     | If for any country in Form 1116, Part II, column (n) 'OtherCurrencyTaxPaidAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).   | Missing Document | Reject   | Active      |
| F1116-004     | If Form 1116, Line 10 'ForeignTaxCrCarrybackOrOverAmt' has a non-zero value, then [ForeignTaxCrCarrybackComputationStatement] must be attached to Line 10.  | Missing Data     | Reject   | Active      |
| F1116-005     | If Form 1116, Line 12 'ForeignTaxReductionAmt' has a non-zero value, then [ForeignTaxReductionStatement] must be attached to Line 12.   | Missing Data     | Reject   | Active      |
| F1116-006     | If only one Form 1116 is present in the return, then Line 28 'SmlrOfRtnTaxOrForeignTaxCrAmt' must be equal to Line 22 'GrossForeignTaxCreditAmt'.   | Data Mismatch    | Reject   | Active      |

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| F1116-007   | If only one Form 1116 is present in the return, then all of the following must be equal to zero if an amount is entered: Line 23 'ForeignPassiveIncTaxCreditAmt', Line 24 'ForeignGeneralIncTaxCreditAmt', Line 25 'ForeignIncRsrcdTreatyTaxCrAmt', Line 26 'ForeignIncLumpSumDistribCrAmt', Line 27 'TentativeForeignTaxCreditAmt'. | Incorrect Data   | Reject   | Active      |
| F1116-008   | If Form 1116, Line 1b 'AltBasisCompensationSourceInd' checkbox is checked, then [AltBasisCompensationSourceStatement] must be attached to Line 1b.   | Missing Document | Reject   | Active      |
| F1116-009   | If for any country in Form 1116, Part II, column (k) 'ForeignTaxWithheldOnDivAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).   | Missing Document | Reject   | Disabled    |
| F1116-010   | If for any country in Form 1116, Part II, column (l) 'ForeignTaxWithheldOnRentAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).  | Missing Document | Reject   | Disabled    |
| F1116-011   | If for any country in Form 1116, Part II, column (m) 'ForeignTaxWithheldOnIntAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).   | Missing Document | Reject   | Disabled    |
| F1116-012   | If for any country in Form 1116, Line 2 'ForeignIncRelatedExpensesAmt' has a non-zero value, then [ForeignIncRelatedExpensesStmnt] must be attached to Line 2.   | Missing Document | Reject   | Active      |
| F1116-013   | If for any country in Form 1116, Line 3b 'OtherDeductionsNotRelatedAmt' has a non-zero value, then [OtherDeductionsNotRelatedStatement] must be attached to Line 3b.   | Missing Document | Reject   | Active      |
| F1116-014   | If more than one Form 1116 is present in the return and Item c checkbox 'ForeignIncSection901Ind' is not checked in all of them, then only one Form 1116 shall have a non-zero value on Line 30 'ForeignTaxCreditAmt'.   | Incorrect Data   | Reject   | Disabled    |
| F1116-015   | If more than one Form 1116 is present in the return and Item e 'ForeignIncLumpSumDistribInd' checkbox is not checked in all of them, then only one Form 1116 shall have a nonzero value on Line 30 'ForeignTaxCreditAmt'.  | Incorrect Data   | Reject   | Disabled    |
| F1310-002   | Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) in the return.  | Incorrect Data   | Reject   | Active      |
| F1310-004   | Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) in the return.   | Incorrect Data   | Reject   | Active      |
| F1310-005   | If two Forms 1310 are present in the Return, their 'DecedentSSN's must not be equal.   | Incorrect Data   | Reject   | Active      |
| F1310-006   | Form 1310, 'RefundDueTaxYear' must be equal to the Tax Year in the Return Header.  | Incorrect Data   | Reject   | Active      |
| F1310-007   | Form 1310, the year of 'DeathDt' must not be less than the Tax Year in the Return Header.  | Incorrect Data   | Reject   | Active      |
| F1310-008   | Form 1310, 'DeathDt' must be the same as 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' in the return.  | Data Mismatch    | Reject   | Active      |
| F1310-009   | Form 1310, Part II, Line 2a 'CourtAppointedRepInd' must have a choice of "No" indicated.   | Missing Data     | Reject   | Active      |
| F1310-010   | Form 1310, Part II, Line 2b 'RepresentativeToBeAppointedInd' must have a choice of "No" indicated.   | Missing Data     | Reject   | Active      |
| F1310-011   | Form 1310, Part II, line 3 'PaymentAccordingToStateLawInd' must have a choice of "Yes" indicated.  | Missing Data     | Reject   | Active      |
| F1310-012   | Form 1310, 'RefundClaimantSSN' must not be equal to the 'PrimarySSN' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| F1310-014   | Form 1310, 'RefundClaimantSSN' must be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) in the return.   | Incorrect Data   | Reject   | Active      |

| Rule Number  | Rule Text  | Error Category            | Severity | Rule Status |
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| F1310-015    | Form 1310, 'RefundClaimantSSN' must not be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 3) in the return.                     | Incorrect Data            | Reject   | Active      |
| F1310-016    | If two Forms 1310 are present in the Return, their 'RefundClaimantSSN's must be equal.   | Incorrect Data            | Reject   | Active      |
| F1310-017    | Form 1310 'RefundClaimantName' must be the same as the name entered in 'InCareOfName' in the Filer address in the Return Header.   | Incorrect Data            | Reject   | Active      |
| F1310-018    | If two Forms 1310 are present in the Return, then their 'RefundClaimantName' must be the same.   | Incorrect Data            | Reject   | Active      |
| F1310-518    | Form 1310, Name Control of the person claiming refund 'PersonNameControlTxt' and SSN of Person claiming Refund 'RefundClaimantSSN' must match the e-File database.   | Database Validation Error | Reject   | Active      |
| F2106-001    | Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header.  | Incorrect Data            | Reject   | Active      |
| 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.   | Incorrect Data            | Reject   | Active      |
| F2106-003    | There can be no more than 2 Forms 2106 present whose 'SocialSecurityNumber' is the same as the Spouse SSN in Return Header.  | Incorrect Data            | Reject   | Active      |
| F2106EZ-001  | Form 2106-EZ, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| F2106EZ-002  | If two Forms 2106-EZ are present in the return, their SSN's must not be equal.   | Incorrect Data            | Reject   | Active      |
| F2106EZ-003  | The SSN on Form 2106-EZ must not be equal to the SSN on a Form 2106 in the same return.  | Incorrect Data            | Reject   | Active      |
| F2120-001    | Form 2120, 'CalendarYear' must be equal to the Tax Year in the Return Header.  | Incorrect Data            | Reject   | Active      |
| F2120-002    | Form 2120, 'QualifyingPersonName' must be equal to one of the Dependent's name on Line 6c of the return.   | Incorrect Data            | Reject   | Active      |
| F2120-003    | Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'PrimarySSN' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| F2120-004    | Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'SpouseSSN' in the Return Header.  | Incorrect Data            | Reject   | Disabled    |
| F2120-005    | Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not have the following values: "123456789", "111111111", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", "999999999".             | Incorrect Data            | Reject   | Active      |
| F2210-002-02 | On Form 2210, Part II, one of more of the following checkboxes must be checked: (Line A 'WaiverOfEntirePenaltyInd' or Line B 'WaiverOfPartOfPenaltyInd' or Line C 'AnnualizedIncomeMethodInd' or Line D 'ActuallyWithheldInd' or Line E 'JointReturnInd'). | Incorrect Data            | Reject   | Active      |
| F2210-003    | If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Form 2210.   | Missing Document          | Reject   | Active      |
| F2210-004    | If Form 2210, Part II, Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Form 2210.   | Missing Document          | Reject   | Active      |
| F2210F-001   | If Form 2210-F, Part I, Line A checkbox 'PenaltyWaiverRequestInd' is checked, then [WaiverExplanationStatement] must be attached to Line 16.   | Missing Document          | Reject   | Active      |
| F2439-002    | Form 2439, 'ShareholderSSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the return header of Form 1040.  | Data Mismatch             | Reject   | Active      |
| F2439-003    | If Form 2439 is attached to Form 1040, Line 71a 'Form2439Ind', then 'ShareholderSSN' must have a value."   | Missing Data              | Reject   | Active      |
| F2439-004    | If Form 2439 is present in the return, then 'RegInvstCoOrReInvstTrustName' must have a value.  | Missing Data              | Reject   | Active      |
| F2439-005    | If Form 2439 is present in the return, then 'RegInvstCoOrReInvstTrustEIN' must have a value.   | Missing Data              | Reject   | Active      |
| F2439-502    | Form 2439, 'RegInvstCoOrReInvstTrustEIN' must match data in the e-File database.   | Incorrect Data            | Reject   | Active      |



| Rule Number  | Rule Text   | Error Category      | Severity | Rule Status |
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| F2439-505    | Form 2439, 'RegInvstCoOrReinvstTrustEIN' was issued after the Tax Year in the Return Header.  | Incorrect Data      | Reject   | Active      |
| 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.  | Incorrect Data      | Reject   | Active      |
| F2441-002-01 | 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" [CPYEExplanationStatement] attached to Part II, Line 9.   | Missing Data        | Reject   | Active      |
| F2441-004-02 | If Form 2441, Line 11 'CrForChildAndDEPDCareAmt' has a value greater than zero and Filing Status of the return is not "Married filing jointly" (element 'IndividualReturnFilingStatusCd' does not have the value 2) and [ Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 29 'NetAllowableAmt' has a value greater than zero ], then Line 4 'PrimaryEarnedIncomeAmt' must have a value greater than zero.  | Incorrect Data      | Reject   | Active      |
| F2441-009-01 | Each 'QualifyingPersonSSN' that has a value on Form 2441, Line 2(b) must be within the valid range of SSN/ITIN/ATIN   | Incorrect Data      | Reject   | Active      |
| 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.  | Incorrect Data      | Reject   | Active      |
| F2441-011    | If "CPYE Explanation Statement" [CPYEExplanationStatement] 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'.   | Missing Data        | Reject   | Active      |
| F2441-012-02 | If Form 2441, Line 11 'CrForChildAndDEPDCareAmt' has a value greater than zero, and Filing Status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2) and [ Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 29 'NetAllowableAmt' has a value greater than zero], then Line 4 'PrimaryEarnedIncomeAmt' and Line 5 'SpouseEarnedIncomeAmt' must have a value greater than zero. However, if 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' in the return 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. | Incorrect Data      | Reject   | Active      |
| F2441-013    | Form 2441, Part I, Line 1(b), each 'SeeW2Cd' that has the value "SEEW2", the corresponding Line 1(c) shall not have a value for 'SSN' or 'EIN' or 'TaxExempt' or 'LAFCP' and Line 1(d) 'PaidAmt' must be zero if an amount is entered.  | Incorrect Data      | Reject   | Active      |
| F2441-014    | For each 'SSN' or 'EIN' or 'LAFCP' or 'TaxExempt' that has a value on Form 2441, Line 1(c), the corresponding Line 1(d) 'PaidAmt' must have a non-zero value.   | Incorrect Data      | Reject   | Active      |
| 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.  | Incorrect Data      | Reject   | Active      |
| 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.  | Duplicate Condition | Reject   | Active      |
| F2555-001    | Form 2555, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data      | Reject   | Active      |
| F2555-002    | If two Forms 2555 are present in the return, their SSN's must not be equal.   | Incorrect Data      | Reject   | Active      |
| F2555-003    | Form 2555, Line 42 'ForeignEarnedIncExclusionAmt' must not be greater than Line 26 'ForeignEarnedIncomeAmt'.  | Incorrect Data      | Reject   | Active      |

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| F2555-004   | If Form 2555, Line 10 'BonaFideResidenceEndDt' is equal to 'TaxPeriodEndDate' in the Return Header, then Line 10 'BonaFideResidenceBeginDt' must not be after the 'TaxPeriodBeginDate' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| F2555-005   | If Form 2555, Line 10 'BonaFideResidenceContinuedCd' has the value "CONTINUE", then Line 10, 'BonaFideResidenceBeginDt' must not be after 'TaxPeriodBeginDate' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| F2555-006   | If Form 2555, Line 10 'BonaFideResidenceEndDt' is before 'TaxPeriodEndDate' in the Return Header then Line 10 'BonaFideResidenceBeginDt' must not be after the first day of the previous tax year.   | Incorrect Data   | Reject   | Active      |
| F2555-007   | If Form 2555, Line 13a "SubmittedNonResidentStmntInd" has a choice of "Yes" indicated, then Line 13b 'RequiredToPayIncomeTaxInd' must not have a choice of "No" indicated.   | Incorrect Data   | Reject   | Active      |
| F2555-008   | If Form 2555, Line 8a checkbox 'SeparateForeignResidenceInd' has a choice of "Yes" indicated, then Line 8b 'SeparateForeignResLocationTxt' must have a value.  | Missing Data     | Reject   | Active      |
| F2555-009   | If Form 2555, Line 8a checkbox 'SeparateForeignResidenceInd' has a choice of "Yes" indicated, then Line 8b 'SeparateForeignResidenceDayCnt' must have a non-zero value.  | Missing Data     | Reject   | Active      |
| F2555-010   | Form 2555, Line 36 'HousingExclusionAmt' must not be greater than Line 34 'EmployerProvidedHousingAmt'.  | Incorrect Data   | Reject   | Active      |
| F2555-011   | Form 2555, Line 43 'TentativeIncomeExclusionAmt' must be equal to the sum of Line 36 'HousingExclusionAmt' and 42 'ForeignEarnedIncExclusionAmt'.  | Math Error       | Reject   | Active      |
| F2555-012   | If Form 2555, Line 6b checkbox 'NoFrngEarnIncExclAfter1981Ind' is checked, then Line 6c 'ForeignEarnIncExclRevokedInd' must have neither choices "Yes" or "No" indicated.  | Incorrect Data   | Reject   | Active      |
| F2555-013   | If Form 2555, Line 6b checkbox 'NoFrngEarnIncExclAfter1981Ind' is checked, then Line 6d 'ForeignEarnIncExclRevokeTaxYr' must not have a value.   | Incorrect Data   | Reject   | Active      |
| F2555-015   | If Form 2555, Line 44 'DeductionAllocToExcludedIncAmt' has a non-zero value, then [DeductionsAllocableToExcludedIncomeStatement] must be attached to Line 44.  | Missing Document | Reject   | Active      |
| F2555-016   | Form 2555, Line 10 'BonaFideResidenceEndDt' must not be greater than the IRS Received Date.  | Incorrect Data   | Reject   | Active      |
| F2555-017   | Form 2555, Line 16 'PhysicalPresenceEndDt' must not be greater than the IRS Received Date.   | Incorrect Data   | Reject   | Active      |
| F2555-018   | If Form 2555, Line 10 'BonaFideResidenceBeginDt' has a value, then Line 16 'PhysicalPresenceBeginDt' must not have a value.  | Incorrect Data   | Reject   | Active      |
| F2555-019   | If Form 2555, 'claimFrngEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 16 'PhysicalPresenceEndDt' has a value, then Line 16 'PhysicalPresenceEndDt' minus (-) 'PhysicalPresenceBeginDt' must be greater than 229 days.     | Incorrect Data   | Reject   | Active      |
| F2555-020   | If Form 2555, 'claimFrngEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 16 'PhysicalPresenceContinuedCd' has a value, then the IRS Received Date minus (-) Line 16 'PhysicalPresenceBeginDt' must be greater than 229 days. | Incorrect Data   | Reject   | Active      |
| F2555-021   | Form 2555, Line 10 'BonaFideResidenceBeginDt' or Line 16 'PhysicalPresenceBeginDt' must have a value.  | Missing Data     | Reject   | Active      |
| F2555EZ-001 | Form 2555-EZ, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| F2555EZ-002 | If two Forms 2555-EZ are present in the return, their SSN's must not be equal.   | Incorrect Data   | Reject   | Active      |
| F2555EZ-003 | Form 2555EZ, Line 18, 'ForeignEarnedIncExclusionAmt' must not be greater than Line 17, 'TotalForeignEarnedIncomeAmt'.  | Incorrect Data   | Reject   | Active      |

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| F2555EZ-004 | If Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' is equal to 'TaxPeriodEndDate' in the Return Header, then Line 1b 'BonaFideResidenceBeginDt' must not be after the 'TaxPeriodBeginDate' in the Return Header.  | Incorrect Data | Reject   | Active      |
| F2555EZ-005 | If Form 2555-EZ, Line 1b 'BonaFideResidenceContinuedCd' has the value "CONTINUE", then Line 1b, 'BonaFideResidenceBeginDt' must not be after 'TaxPeriodBeginDate' in the Return Header.  | Incorrect Data | Reject   | Active      |
| F2555EZ-006 | If Form 2555-EZ, Line 1a 'BonaFideResidentInd' has a choice of "Yes" indicated, then Line 1b 'BonaFideResidenceBeginDt' must have a value.   | Missing Data   | Reject   | Active      |
| F2555EZ-008 | If Form 2555-EZ, Line 2a 'PhysicalPresenceInd' has a choice of "Yes" indicated, then Line 2b 'PhysicalPresenceBeginDt' must have a value.  | Missing Data   | Reject   | Active      |
| F2555EZ-010 | Form 2555-EZ, Line 3 'TaxHomeTestInd' must have a choice of "Yes" indicated.   | Missing Data   | Reject   | Active      |
| F2555EZ-012 | If Form 2555-EZ, Line 10b checkbox 'NoFrnEarnIncExclAfter1981Ind' is checked, then Line 10d 'ForeignEarnIncExclRevokeTaxYr' must not have a value.   | Incorrect Data | Reject   | Active      |
| F2555EZ-013 | Form 2555EZ, Line 17, 'TotalForeignEarnedIncomeAmt' must not be greater than 92900.  | Incorrect Data | Reject   | Active      |
| F2555EZ-014 | If Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' is before 'TaxPeriodEndDate' in the Return Header then Line 1b 'BonaFideResidenceBeginDt' must not be after the first day of the previous tax year.  | Incorrect Data | Reject   | Active      |
| F2555EZ-016 | Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' must not be greater than the IRS Received Date.   | Incorrect Data | Reject   | Active      |
| F2555EZ-017 | Form 2555-EZ, Line 2b 'PhysicalPresenceEndDt' must not be greater than the IRS Received Date.  | Incorrect Data | Reject   | Active      |
| F2555EZ-018 | If Form 2555-EZ, Line 1b 'BonaFideResidenceBeginDt' has a value, then, Line 2b 'PhysicalPresenceBeginDt' must not have a value.  | Incorrect Data | Reject   | Active      |
| F2555EZ-019 | If Form 2555-EZ, 'claimFrnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 2b 'PhysicalPresenceEndDt' has a value, then Line 2b 'PhysicalPresenceEndDt' minus (-) 'PhysicalPresenceBeginDt' must be greater than 229 days.     | Incorrect Data | Reject   | Active      |
| F2555EZ-020 | If Form 2555-EZ, 'claimFrnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 2b 'PhysicalPresenceContinuedCd' has a value, then the IRS Received Date minus (-) Line 2b 'PhysicalPresenceBeginDt' must be greater than 229 days. | Incorrect Data | Reject   | Active      |
| F2555EZ-021 | Form 2555-EZ, Line 1b 'BonaFideResidenceBeginDt' or Line 2b 'PhysicalPresenceBeginDt' must have a value.   | Incorrect Data | Reject   | Active      |
| F2555EZ-022 | Form 2555-EZ, 'SSN' must not be equal to Form 2555, 'SSN'.   | Incorrect Data | Reject   | Active      |
| F3468-006   | If Form 3468, Line 11h 'CertifiedHistStructGOZCrAmt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.  | Missing Data   | Reject   | Active      |
| F3468-007   | If Form 3468, Line 11i 'CalcCertHistStrctrAffctMWDAAmt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.   | Missing Data   | Reject   | Active      |
| F3468-008   | If Form 3468, Line 11j 'OtherCertHistoricStructures' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.  | Missing Data   | Reject   | Active      |
| F3468-009   | If Form 3468, Line 11k 'NPSProjectNum' has a value, then Line 11l 'DateOfNPSApproval' must have a value  | Missing Data   | Reject   | Active      |
| F3468-010   | If Form 3468, Line 11k 'EIN' has a value, then Line 11l 'DateOfNPSApproval' must have a value.   | Missing Data   | Reject   | Active      |

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| F3800-133   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1u(c) 'MineRescueTeamTrainingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1u(b) 'EINOfPassThroughEntity' does not have a value, then Form 8923 must be present in the return.        | Missing Document | Reject   | Active      |
| F3800-134   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1u(c) 'MineRescueTeamTrainingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1u(b) 'EINOfPassThroughEntity' does not have a value, then Form 8923 must be present in the return.       | Missing Document | Reject   | Active      |
| F3800-135   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1u(c) 'MineRescueTeamTrainingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1u(b) 'EINOfPassThroughEntity' does not have a value, then Form 8923 must be present in the return.      | Missing Document | Reject   | Active      |
| F3800-136   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1u(c) 'MineRescueTeamTrainingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1u(b) 'EINOfPassThroughEntity' does not have a value, then Form 8923 must be present in the return.         | Missing Document | Reject   | Active      |
| F3800-141   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Line Part III, line 1l(c) 'CurrentYearBiodieselFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1l(b) 'EINOfPassThroughEntity' does not have a value, then Form 8864 must be present in the return. | Missing Document | Reject   | Active      |
| F3800-142   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1l(c) 'CurrentYearBiodieselFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1l(b) 'EINOfPassThroughEntity' does not have a value, then Form 8864 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-143   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1l(c) 'CurrentYearBiodieselFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1l(b) 'EINOfPassThroughEntity' does not have a value, then Form 8864 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-144   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1l(c) 'CurrentYearBiodieselFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1l(b) 'EINOfPassThroughEntity' does not have a value, then Form 8864 must be present in the return.       | Missing Document | Reject   | Active      |
| F3800-145   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked, then Part III, line 1v(c) 'AgriculturalChemicalsCredit' must be less than 2,000,001.   | Missing Document | Reject   | Active      |
| F3800-146   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked, then Part III, line 1v(c) 'AgriculturalChemicalsCredit' must be less than 2,000,001.  | Missing Document | Reject   | Active      |
| F3800-147   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, then Part III, line 1v(c) 'AgriculturalChemicalsCredit' must be less than 2,000,001.  | Missing Document | Reject   | Active      |
| F3800-148   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked, then Part III, line 1v(c) 'AgriculturalChemicalsCredit' must be less than 2,000,001.  | Missing Document | Reject   | Active      |
| F3800-149   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1k(c) 'CYEmplrProvChildCareFcltsCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1k(b) 'EINOfPassThroughEntity' does not have a value, then Form 8882 must be present in the return.         | Missing Document | Reject   | Active      |

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| F3800-150   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1k(c) 'CYEmplrProvChildCareFcItsCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1k(b) 'EINOfPassThroughEntity' does not have a value, then Form 8882 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-151   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1k(c) 'CYEmplrProvChildCareFcItsCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1k(b) 'EINOfPassThroughEntity' does not have a value, then Form 8882 must be present in the return. | Missing Document | Reject   | Active      |
| F3800-152   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1k(c) 'CYEmplrProvChildCareFcItsCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1k(b) 'EINOfPassThroughEntity' does not have a value, then Form 8882 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-153   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1i(c) 'CurrentYearNewMarketsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1i(b) 'EINOfPassThroughEntity' does not have a value, then Form 8874 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-154   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1i(c) 'CurrentYearNewMarketsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1i(b) 'EINOfPassThroughEntity' does not have a value, then Form 8874 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-155   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1i(c) 'CurrentYearNewMarketsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1i(b) 'EINOfPassThroughEntity' does not have a value, then Form 8874 must be present in the return. | Missing Document | Reject   | Active      |
| F3800-156   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1i(c) 'CurrentYearNewMarketsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1i(b) 'EINOfPassThroughEntity' does not have a value, then Form 8874 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-157   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8941 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-158   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8941 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-159   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8941 must be present in the return.. | Missing Document | Reject   | Active      |
| F3800-160   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8941 must be present in the return.     | Missing Document | Reject   | Active      |

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| F3800-161   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4g(c) 'QualifiedRailroadTrackMaint' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8900 must be present in the return.      | Missing Document | Reject   | Active      |
| F3800-162   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4g(c) 'QualifiedRailroadTrackMaint' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8900 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-163   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4g(c) 'QualifiedRailroadTrackMaint' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8900 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-164   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4g(c) 'QualifiedRailroadTrackMaint' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8900 must be present in the return.       | Missing Document | Reject   | Active      |
| F3800-165   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4f(c) 'CreditForEmployerSSMedicareTax' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8846 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-166   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4f(c) 'CreditForEmployerSSMedicareTax' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8846 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-167   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4f(c) 'CreditForEmployerSSMedicareTax' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8846 must be present in the return. | Missing Document | Reject   | Active      |
| F3800-168   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4f(c) 'CreditForEmployerSSMedicareTax' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8846 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-171   | If Form 3800, Part I, Line 8 'AlternativeMinimumTax' and Part I, Line 12 'NetIncomeTax' both have an amount greater than zero, then Form 6251 must be present in the return.   | Missing Document | Reject   | Disabled    |
| F3800-172   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4e(c) 'RnwblElecCoalCreditFromF8835' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-173   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4e(c) 'RnwblElecCoalCreditFromF8835' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return.    | Missing Document | Reject   | Active      |

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| F3800-174   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4e(c) 'RnwblElecCoalCreditFromF8835' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-175   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4e(c) 'RnwblElecCoalCreditFromF8835' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return.        | Missing Document | Reject   | Active      |
| F3800-178   | If more than one Form 3800, Part III is submitted with Part III checkboxes "A", 'GeneralBusCrFromNnpssvActyInd', or "B" 'GeneralBusCrFromPassiveActyInd', or "E" 'EligSmlIBusCrFromNnpssvActyInd', or "F" 'EligSmlIBusCrFromPssvActyInd', checked, then the consolidated Part III checkbox "I" 'ConsolidatedSectionInd' must be checked. | Missing Data     | Reject   | Active      |
| F3800-179   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1aa(c) 'NewHireRetentionCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1aa(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884-B must be present in the return.      | Missing Document | Reject   | Active      |
| F3800-180   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1aa(c) 'NewHireRetentionCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1aa(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884-B must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-181   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1aa(c) 'NewHireRetentionCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1aa(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884-B must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-182   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1aa(c) 'NewHireRetentionCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1aa(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884-B must be present in the return.       | Missing Document | Reject   | Active      |
| F3800-183   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1c(c) 'CYIncreasingResearchCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6765 must be present in the return.             | Missing Document | Reject   | Active      |
| F3800-184   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1c(c) 'CYIncreasingResearchCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6765 must be present in the return.            | Missing Document | Reject   | Active      |
| F3800-185   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1c(c) 'CYIncreasingResearchCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6765 must be present in the return.           | Missing Document | Reject   | Active      |
| F3800-186   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1c(c) 'CYIncreasingResearchCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6765 must be present in the return.              | Missing Document | Reject   | Active      |

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| F3800-187   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1d(c) 'CYLowIncomeHousingCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return.           | Missing Document | Reject   | Active      |
| F3800-188   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1d(c) 'CYLowIncomeHousingCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return.          | Missing Document | Reject   | Active      |
| F3800-189   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1d(c) 'CYLowIncomeHousingCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return.         | Missing Document | Reject   | Active      |
| F3800-190   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1d(c) 'CYLowIncomeHousingCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return.            | Missing Document | Reject   | Active      |
| F3800-191   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1e(c) 'CurrentYearDisabledAccessCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8826 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-192   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1e(c) 'CurrentYearDisabledAccessCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8826 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-193   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1e(c) 'CurrentYearDisabledAccessCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8826 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-194   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1e(c) 'CurrentYearDisabledAccessCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8826 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-195   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1f(c) 'CYRenewableElectricityCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-196   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1f(c) 'CYRenewableElectricityCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-197   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1f(c) 'CYRenewableElectricityCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return. | Missing Document | Reject   | Active      |



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| F3800-198   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1f(c) 'CYRenewableElectricityCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-199   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1g(c) 'CurrentYearIndianEmplmnCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8845 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-200   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1g(c) 'CurrentYearIndianEmplmnCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8845 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-201   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1g(c) 'CurrentYearIndianEmplmnCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8845 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-202   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1g(c) 'CurrentYearIndianEmplmnCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8845 must be present in the return.      | Missing Document | Reject   | Active      |
| F3800-203   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1h(c) 'CurrentYearOrphanDrugCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8820 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-204   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1h(c) 'CurrentYearOrphanDrugCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8820 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-205   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1h(c) 'CurrentYearOrphanDrugCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8820 must be present in the return. | Missing Document | Reject   | Active      |
| F3800-206   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1h(c) 'CurrentYearOrphanDrugCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8820 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-207   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1m(c) 'CYLowSulfurDieselCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1m(b) 'EINOfPassThroughEntity' does not have a value, then Form 8896 must be present in the return.       | Missing Document | Reject   | Active      |
| F3800-208   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1m(c) 'CYLowSulfurDieselCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1m(b) 'EINOfPassThroughEntity' does not have a value, then Form 8896 must be present in the return.      | Missing Document | Reject   | Active      |

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| F3800-209   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1m(c) 'CYLowSulfurDieselCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1m(b) 'EINOfPassThroughEntity' does not have a value, then Form 8896 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-210   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1m(c) 'CYLowSulfurDieselCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1m(b) 'EINOfPassThroughEntity' does not have a value, then Form 8896 must be present in the return.        | Missing Document | Reject   | Active      |
| F3800-211   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1n(c) 'DistilledSpiritsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1n(b) 'EINOfPassThroughEntity' does not have a value, then Form 8906 must be present in the return.        | Missing Document | Reject   | Active      |
| F3800-212   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1n(c) 'DistilledSpiritsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1n(b) 'EINOfPassThroughEntity' does not have a value, then Form 8906 must be present in the return.       | Missing Document | Reject   | Active      |
| F3800-213   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1n(c) 'DistilledSpiritsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1n(b) 'EINOfPassThroughEntity' does not have a value, then Form 8906 must be present in the return.      | Missing Document | Reject   | Active      |
| F3800-214   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1n(c) 'DistilledSpiritsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1n(b) 'EINOfPassThroughEntity' does not have a value, then Form 8906 must be present in the return.         | Missing Document | Reject   | Active      |
| F3800-215   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1o(c) 'CYNonconventionalFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1o(b) 'EINOfPassThroughEntity' does not have a value, then Form 8907 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-216   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1o(c) 'CYNonconventionalFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1o(b) 'EINOfPassThroughEntity' does not have a value, then Form 8907 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-217   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1o(c) 'CYNonconventionalFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1o(b) 'EINOfPassThroughEntity' does not have a value, then Form 8907 must be present in the return. | Missing Document | Reject   | Active      |
| F3800-218   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1o(c) 'CYNonconventionalFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1o(b) 'EINOfPassThroughEntity' does not have a value, then Form 8907 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-219   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1p(c) 'CYEnergyEfficientHomeCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1p(b) 'EINOfPassThroughEntity' does not have a value, then Form 8908 must be present in the return.   | Missing Document | Reject   | Active      |

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| F3800-220   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1p(c) 'CYEnergyEfficientHomeCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1p(b) 'EINOfPassThroughEntity' does not have a value, then Form 8908 must be present in the return.    | Missing Document | Reject   | Verbiage Change |
| F3800-221   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1p(c) 'CYEnergyEfficientHomeCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1p(b) 'EINOfPassThroughEntity' does not have a value, then Form 8908 must be present in the return.   | Missing Document | Reject   | Active          |
| F3800-222   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1p(c) 'CYEnergyEfficientHomeCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1p(b) 'EINOfPassThroughEntity' does not have a value, then Form 8908 must be present in the return.      | Missing Document | Reject   | Active          |
| F3800-223   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1q(c) 'CYEnergyEfficientApplianceCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1q(b) 'EINOfPassThroughEntity' does not have a value, then Form 8909 must be present in the return.    | Missing Document | Reject   | Active          |
| F3800-224   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1q(c) 'CYEnergyEfficientApplianceCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1q(b) 'EINOfPassThroughEntity' does not have a value, then Form 8909 must be present in the return.   | Missing Document | Reject   | Active          |
| F3800-225   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1q(c) 'CYEnergyEfficientApplianceCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1q(b) 'EINOfPassThroughEntity' does not have a value, then Form 8909 must be present in the return.  | Missing Document | Reject   | Active          |
| F3800-226   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1q(c) 'CYEnergyEfficientApplianceCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1q(b) 'EINOfPassThroughEntity' does not have a value, then Form 8909 must be present in the return.     | Missing Document | Reject   | Active          |
| F3800-227   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1r(c) 'CYAlternativeMotorVehicleCrdt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1r(b) 'EINOfPassThroughEntity' does not have a value, then Form 8910 must be present in the return.   | Missing Document | Reject   | Active          |
| F3800-228   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1r(c) 'CYAlternativeMotorVehicleCrdt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1r(b) 'EINOfPassThroughEntity' does not have a value, then Form 8910 must be present in the return.  | Missing Document | Reject   | Active          |
| F3800-229   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1r(c) 'CYAlternativeMotorVehicleCrdt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1r(b) 'EINOfPassThroughEntity' does not have a value, then Form 8910 must be present in the return. | Missing Document | Reject   | Active          |
| F3800-230   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1r(c) 'CYAlternativeMotorVehicleCrdt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1r(b) 'EINOfPassThroughEntity' does not have a value, then Form 8910 must be present in the return.    | Missing Document | Reject   | Active          |

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| F3800-231   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1s(c) 'CYAlternativeRefuelingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1s(b) 'EINOfPassThroughEntity' does not have a value, then Form 8911 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-232   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1s(c) 'CYAlternativeRefuelingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1s(b) 'EINOfPassThroughEntity' does not have a value, then Form 8911 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-233   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1s(c) 'CYAlternativeRefuelingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1s(b) 'EINOfPassThroughEntity' does not have a value, then Form 8911 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-234   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1s(c) 'CYAlternativeRefuelingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1s(b) 'EINOfPassThroughEntity' does not have a value, then Form 8911 must be present in the return.      | Missing Document | Reject   | Active      |
| F3800-235   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1v(c) 'AgriculturalChemicalsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1v(b) 'EINOfPassThroughEntity' does not have a value, then Form 8931 must be present in the return.      | Missing Document | Reject   | Active      |
| F3800-236   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1v(c) 'AgriculturalChemicalsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1v(b) 'EINOfPassThroughEntity' does not have a value, then Form 8931 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-237   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1v(c) 'AgriculturalChemicalsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1v(b) 'EINOfPassThroughEntity' does not have a value, then Form 8931 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-238   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1v(c) 'AgriculturalChemicalsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1v(b) 'EINOfPassThroughEntity' does not have a value, then Form 8931 must be present in the return.       | Missing Document | Reject   | Active      |
| F3800-239   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1w(c) 'DifferentialWagePaymentsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1w(b) 'EINOfPassThroughEntity' does not have a value, then Form 8932 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-240   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1w(c) 'DifferentialWagePaymentsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1w(b) 'EINOfPassThroughEntity' does not have a value, then Form 8932 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-241   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1w(c) 'DifferentialWagePaymentsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1w(b) 'EINOfPassThroughEntity' does not have a value, then Form 8932 must be present in the return. | Missing Document | Reject   | Active      |

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| F3800-242   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1w(c) 'DifferentialWagePaymentsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1w(b) 'EINOfPassThroughEntity' does not have a value, then Form 8932 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-243   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1x(c) 'CarbonDioxideCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1x(b) 'EINOfPassThroughEntity' does not have a value, then Form 8933 must be present in the return               | Missing Document | Reject   | Active      |
| F3800-244   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1x(c) 'CarbonDioxideCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1x(b) 'EINOfPassThroughEntity' does not have a value, then Form 8933 must be present in the return.             | Missing Document | Reject   | Active      |
| F3800-245   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1x(c) 'CarbonDioxideCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1x(b) 'EINOfPassThroughEntity' does not have a value, then Form 8933 must be present in the return.            | Missing Document | Reject   | Active      |
| F3800-246   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1x(c) 'CarbonDioxideCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1x(b) 'EINOfPassThroughEntity' does not have a value, then Form 8933 must be present in the return.               | Missing Document | Reject   | Active      |
| F3800-247   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1y(c) 'QlfyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1y(b) 'EINOfPassThroughEntity' does not have a value, then Form 8936 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-248   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1y(c) 'QlfyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1y(b) 'EINOfPassThroughEntity' does not have a value, then Form 8936 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-249   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1y(c) 'QlfyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1y(b) 'EINOfPassThroughEntity' does not have a value, then Form 8936 must be present in the return. | Missing Document | Reject   | Active      |
| F3800-250   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1y(c) 'QlfyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1y(b) 'EINOfPassThroughEntity' does not have a value, then Form 8936 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-251   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1z(c) 'AllowableQlfyElectricVehicleCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1z(b) 'EINOfPassThroughEntity' does not have a value, then Form 8834 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-252   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1z(c) 'AllowableQlfyElectricVehicleCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1z(b) 'EINOfPassThroughEntity' does not have a value, then Form 8834 must be present in the return.  | Missing Document | Reject   | Active      |

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| F3800-253   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1z(c) 'AllowableQlfyElectricVehicleCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1z(b) 'EINOfPassThroughEntity' does not have a value, then Form 8834 must be present in the return.                       | Missing Document | Reject   | Active      |
| F3800-254   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1z(c) 'AllowableQlfyElectricVehicleCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1z(b) 'EINOfPassThroughEntity' does not have a value, then Form 8834 must be present in the return.                          | Missing Document | Reject   | Active      |
| F3800-255   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1bb(c) 'CYGenBusCrElectingLargePrtshp' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1bb(b) 'EINOfPassThroughEntity' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-256   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1bb(c) 'CYGenBusCrElectingLargePrtshp' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1bb(b) 'EINOfPassThroughEntity' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-257   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1bb(c) 'CYGenBusCrElectingLargePrtshp' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1bb(b) 'EINOfPassThroughEntity' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return. | Missing Document | Reject   | Active      |
| F3800-258   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1bb(c) 'CYGenBusCrElectingLargePrtshp' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1bb(b) 'EINOfPassThroughEntity' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-259   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844' has a non-zero value in column (c) and the corresponding column (b) Part III, line 3(b) 'EINOfPassThroughEntity' does not have a value, then Form 8844 must be present in the return.                                     | Missing Document | Reject   | Active      |
| F3800-260   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844' has a non-zero value in column (c) and the corresponding column (b) Part III, line 3(b) 'EINOfPassThroughEntity' does not have a value, then Form 8844 must be present in the return.                                    | Missing Document | Reject   | Active      |
| F3800-261   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 3(c) 'EnterAmountFromF8844' has a non-zero value in column (c) and the corresponding column (b) Part III, line 3(b) 'EINOfPassThroughEntity' does not have a value, then Form 8844 must be present in the return.                                   | Missing Document | Reject   | Active      |
| F3800-262   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844' has a non-zero value in column (c) and the corresponding column (b) Part III, line 3(b) 'EINOfPassThroughEntity' does not have a value, then Form 8844 must be present in the return.                                      | Missing Document | Reject   | Active      |
| F3800-263   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4b(c) 'WorkOpportunityCreditFrom5884' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4b(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884 must be present in the return.                          | Missing Document | Reject   | Active      |

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| F3800-264   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4b(c) 'WorkOpportunityCreditFrom5884' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4b(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-265   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4b(c) 'WorkOpportunityCreditFrom5884' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4b(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-266   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4b(c) 'WorkOpportunityCreditFrom5884' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4b(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884 must be present in the return.      | Missing Document | Reject   | Active      |
| F3800-267   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4c(c) 'AlcoholAndCellulosicFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6478 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-268   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4c(c) 'AlcoholAndCellulosicFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6478 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-269   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4c(c) 'AlcoholAndCellulosicFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6478 must be present in the return.. | Missing Document | Reject   | Active      |
| F3800-270   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4c(c) 'AlcoholAndCellulosicFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6478 must be present in the return.     | Missing Document | Reject   | Active      |
| F3800-271   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4d(c) 'LowIncomeHousingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return.            | Missing Document | Reject   | Active      |
| F3800-272   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4d(c) 'LowIncomeHousingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return.           | Missing Document | Reject   | Active      |
| F3800-273   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4d(c) 'LowIncomeHousingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return.          | Missing Document | Reject   | Active      |
| F3800-274   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4d(c) 'LowIncomeHousingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return.             | Missing Document | Reject   | Active      |

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| F3800-275   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1j(c) 'CYSmallEmployerPensionPlanCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1j(b) 'EINOfPassThroughEntity' does not have a value, then Form 8881 must be present in the return.   | Missing Document | Reject   | Active      |
| F3800-276   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1j(c) 'CYSmallEmployerPensionPlanCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1j(b) 'EINOfPassThroughEntity' does not have a value, then Form 8881 must be present in the return.  | Missing Document | Reject   | Active      |
| F3800-277   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1j(c) 'CYSmallEmployerPensionPlanCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1j(b) 'EINOfPassThroughEntity' does not have a value, then Form 8881 must be present in the return. | Missing Document | Reject   | Active      |
| F3800-278   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1j(c) 'CYSmallEmployerPensionPlanCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1j(b) 'EINOfPassThroughEntity' does not have a value, then Form 8881 must be present in the return.    | Missing Document | Reject   | Active      |
| F3800-279   | If Form 3800, Line 33 'OtherSpecifiedAllwGenBusCrAmt' has a non-zero value, then Line 33 'OtherSpecifiedAllwGenBusCrAmt' must not be greater than Form 3800, Line 38 'CurrentYearCreditAllowed'.   | Math Error       | Reject   | Disabled    |
| F3800-280   | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'EINOfPassThroughEntity' does not have a value, then Form 3468 must be present in the return.              | Missing Document | Reject   | Active      |
| F3800-281   | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'EINOfPassThroughEntity' does not have a value, then Form 3468 must be present in the return.              | Missing Document | Reject   | Active      |
| F3800-282   | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'EINOfPassThroughEntity' does not have a value, then Form 3468 must be present in the return.                | Missing Document | Reject   | Active      |
| F3800-283   | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'EINOfPassThroughEntity' does not have a value, then Form 3468 must be present in the return.               | Missing Document | Reject   | Active      |
| F4136-001   | If Form 4136, Line 4e(d) 'NontaxableUseTaxedAt044Credit' has a non-zero value, then Line 4e(c) 'Gallons' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| F4136-002   | If Form 4136, Line 4f(d) 'NontaxableUseTaxedAt219Credit' has a non-zero value, then Line 4f(c) 'Gallons' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| F4136-003   | If Form 4136, Line 1c(d) 'NontaxableUseOfGasolineCredit' has a non-zero value, then Line 1a(c) 'OffHwyBusinessGasolineGallons' or Line 1b(c) 'FarmingPurposesGasolineGallons' or Line 1c(c) 'Gallons' must have a non-zero value.  | Missing Data     | Reject   | Active      |
| F4136-004   | If Form 4136, Line 2a(d) 'AviationGasolineCredit' has a non-zero value, Line 2a(c) 'AviationGasolineGallons' must have a non-zero value.   | Missing Data     | Reject   | Active      |



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| F4136-005   | If Form 4136, Line 2b(d) 'NontaxableAviationGasolineCr' has a non-zero value, then Form 4136 Line 2b(c) 'Gallons' must have a non-zero value.               | Missing Data   | Reject   | Active      |
| F4136-006   | If Form 4136, Line 3b(d) 'NontxUseFarmUndyedDslFuelCr' has a non-zero value, then Line 3b(c) 'UseOnFarmUndyedDieselFuelGals' must have a non-zero value.    | Missing Data   | Reject   | Disabled    |
| F4136-007   | If Form 4136, Line 3c(d) 'TrainUseOfUndyedDieselCredit' has a non-zero value, then Line 3c(c) 'TrainUseOfUndyedDieselGal' must have a non-zero value.       | Missing Data   | Reject   | Active      |
| F4136-008   | If Form 4136, Line 3d(d) 'UseOfUndyedDieselInBusesCredit' has a non-zero value, then Line 3d(c) 'UseOfUndyedDieselBusesGallons' must have a non-zero value. | Missing Data   | Reject   | Active      |
| F4136-009   | If Form 4136, Line 3e(d) 'ExportedUndyedDieselFuelCr' has a non-zero value, then Line 3e(c) 'ExportedUndyedDieselFuelGals' must have a non-zero value.      | Missing Data   | Reject   | Active      |
| F4136-010   | If Form 4136, Line 4b(d) 'UndyedKeroseneForFarmingCredit' has a non-zero value, then Line 4b(c) 'UndyedKeroseneForFarmingGal' must have a non-zero value.   | Missing Data   | Reject   | Disabled    |
| F4136-011   | If Form 4136, Line 4c(d) 'UseOfUndyedKeroseneCredit' has a non-zero value, then Line 4c(c) 'UndyedKeroseneBusesGallons' must have a non-zero value.         | Missing Data   | Reject   | Active      |
| F4136-012   | If Form 4136 Line 4d(d) 'ExportedUndyedKeroseneCredit' has a non-zero value, then Line 4d(c) 'ExportedUndyedKeroseneGallons' must have a non-zero value.    | Missing Data   | Reject   | Active      |
| F4136-013   | If Form 4136, Line 5b(d) 'KeroseneTaxedAt219Credit' has a non-zero value, then Line 5b(c) 'KeroseneTaxedAt219Gallons' must have a non-zero value.           | Missing Data   | Reject   | Active      |
| F4136-014   | If Form 4136, Line 6a(d) 'StateLocalGovtDieselCredit' has a non-zero value, then Line 6a(c) 'StateLocalGovtDieselGallons' must have a non-zero value.       | Missing Data   | Reject   | Active      |
| F4136-015   | If Form 4136 Line 7b(d) 'KeroseneSoldBlockedPumpCredit' has a non-zero value, then 4136 Line 7b(c) 'BlockedPumpKeroseneGallons' must have a non-zero value. | Missing Data   | Reject   | Disabled    |
| F4136-016   | If Form 4136, Line 7c(d) 'UseInCertainBusesCredit' has a non-zero value then, Line 7c(c) 'UseInCertainBusesGallons' must have a non-zero value.             | Missing Data   | Reject   | Active      |
| F4136-017   | If Form 4136, Line 8a(d) 'UseCmrclAviation219KeroseneCr' has a non-zero value, then Line 8a(c) 'UseCmrclAviation219Kerosene' must have a non-zero value.    | Missing Data   | Reject   | Active      |
| F4136-018   | If Form 4136, Line 8b(d) 'UseCmrclAviation244KeroseneCr' has a non-zero value, then Line 8b(c) 'UseCmrclAviation244Kerosene' must have a non-zero value.    | Missing Data   | Reject   | Active      |
| F4136-019   | If Form 4136 Line 8c(d) 'NonexemptUseNonCmrclAviationCr' has a non-zero value, then Line 8c(c) 'NonexemptUseNonCmrclAviation' must have a non-zero value.   | Missing Data   | Reject   | Active      |
| F4136-020   | If Form 4136, Line 8d(d) 'OtherNontaxableUseTaxedAt244Cr' has a non-zero value, then Line 8d(c) 'Gallons' must have a non-zero value.                       | Missing Data   | Reject   | Active      |
| F4136-021   | If Form 4136, Line 8e(d) 'OtherNontaxableUseTaxedAt219Cr' has a non-zero value, then Line 8e(c) 'Gallons' must have a non-zero value.                       | Missing Data   | Reject   | Active      |
| F4136-022   | If Form 4136, Line 9a(d) 'AlcoholFuelMixtureEthanolCr' has a non-zero value, then Line 9a(c) 'AlcoholFuelMixtureEthanolGals' must have a non-zero value.    | Missing Data   | Reject   | Active      |
| F4136-023   | If Form 4136, Line 9b(d) 'AlcoholFuelMixtureAlcoholCr' has a non-zero value, then Line 9b(c) 'AlcoholFuelMixtureAlcoholGals' must have a non-zero value.    | Missing Data   | Reject   | Active      |
| F4136-024   | If Form 4136, Line 10a(d) 'BiodieselMixtureCredit' has a non-zero value, then Line 10a(c) 'BiodieselMixtureGallons' must have a non-zero value.             | Missing Data   | Reject   | Active      |
| F4136-025   | If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCredit' has a non-zero value, then Line 10b(c) 'AgriBiodieselMixtureGallons' must have a non-zero value.     | Missing Data   | Reject   | Active      |
| F4136-026   | If Form 4136, Line 10c(d) 'RenewableDieselMixtureCredit' has a non-zero value, then Line 10c(c) 'RenewableDieselMixtureGallons' must have a non-zero value. | Missing Data   | Reject   | Active      |

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| F4136-027   | If Form 4136, Line 11a(d) 'NontxLiquifiedPetroleumGasCr' has a non-zero value, then Line 11a(c) 'Gallons' must have a non-zero value.                        | Missing Data   | Reject   | Disabled    |
| F4136-028   | If Form 4136, Line 11b(d) 'NontxPSeriesFuelsCredit' has a non-zero value, then Line 11b(c) 'Gallons' must have a non-zero value.                             | Missing Data   | Reject   | Disabled    |
| F4136-029   | If Form 4136, Line 11c(d) 'NontxCompressedNaturalGasCr' has a non-zero value, then Line 11c(c) 'Gallons' must have a non-zero value.                         | Missing Data   | Reject   | Disabled    |
| F4136-030   | If Form 4136, Line 11d(d) 'NontxLiquifiedHydrogenCredit' has a non-zero value, then Line 11d(c) 'Gallons' must have a non-zero value.                        | Missing Data   | Reject   | Disabled    |
| F4136-031   | If Form 4136 Line 11f(d) 'NontxLiqHydrCrBnsDerBiomassCr' has a non-zero value, then Line 11f(c) 'Gallons' must have a non-zero value.                        | Missing Data   | Reject   | Disabled    |
| F4136-032   | If Form 4136 Line 11g(d) 'NontxLiquifiedNaturalGasCredit' has a non-zero value, then Line 11g(c) 'Gallons' must have a non-zero value.                       | Missing Data   | Reject   | Disabled    |
| F4136-033   | If Form 4136, Line 12a(d) 'LiquifiedPetroleumGasCredit' has a non-zero value, then Line 12a(c) 'LiquifiedPetroleumGas' must have a non-zero value.           | Missing Data   | Reject   | Active      |
| F4136-034   | If Form 4136 Line 12c(d) 'CompressedNaturalGasCredit' has a non-zero value, then Line 12c(c) 'CompressedNaturalGas' must have a non-zero value.              | Missing Data   | Reject   | Active      |
| F4136-035   | If Form 4136, Line 12b(d) 'PSeriesFuelsCredit' has a non-zero value, then Form 12b(c) 'PSeriesFuels' must have a non-zero value.                             | Missing Data   | Reject   | Active      |
| F4136-036   | If Form 4136, Line 12d(d) 'LiquifiedHydrogenCredit' has a non-zero value, then Line 12d(c) 'LiquifiedHydrogen' must have a non-zero value.                   | Missing Data   | Reject   | Active      |
| F4136-037   | If Form 4136, Line 12e(d) 'LiquifiedFuelDerivedFromCoalCr' has a non-zero value, then Line 12e(c) 'LiquifiedFuelDerivedFromCoal' must have a non-zero value. | Missing Data   | Reject   | Active      |
| F4136-038   | If Form 4136, Line 12f(d) 'LiqHydrCrBnsDerFromBiomassCr' has a non-zero value, then Line 12f(c) 'LiqHydrCrBnsDerFromBiomass' must have a non-zero value.     | Missing Data   | Reject   | Active      |
| F4136-039   | If Form 4136, Line 12g(d) 'LiquifiedNaturalGasCredit' has a non-zero value, then Line 12g(c) 'LiquifiedNaturalGas' must have a non-zero value.               | Missing Data   | Reject   | Active      |
| F4136-040   | If Form 4136, Line 13a(d) 'DieselFuelSoldCredit' has a non-zero value, then 13a(c) 'DieselFuelSoldGallons' must have a non-zero value                        | Missing Data   | Reject   | Active      |
| F4136-041   | If Form 4136, Line 13b(d) 'KeroseneSoldCredit' has a non-zero value, then Line 13b(c) 'KeroseneSoldGallons' must have a non-zero value.                      | Missing Data   | Reject   | Active      |
| F4136-042   | If Form 4136, Line 11h (d) 'LiquefiedGasBiomassCredit' has a non-zero value, then Line 11h(c) 'Gallons' must have a non-zero value.                          | Missing Data   | Reject   | Disabled    |
| F4136-043   | If Form 4136, Line 14a(d) 'NontxUseDieselWaterEmulsionCr' has a non-zero value, then Line 14a(c) 'Gallons' must have a non-zero value.                       | Missing Data   | Reject   | Disabled    |
| F4136-044   | If Form 4136, Line 14b(d) 'ExpNontxUseDieselWaterEmlsnCr' has a non-zero value, then Line 14b(c) 'ExpNontxUseDieselWaterEmlsn' must have a non-zero value.   | Missing Data   | Reject   | Disabled    |
| F4136-045   | If Form 4136, Line 15(d) 'BlenderCrUseDieselWaterEmlsnCr' has a non-zero value, then Line 15(c) 'BlenderCrUseDieselWaterEmlsn' must have a non-zero value.   | Missing Data   | Reject   | Active      |
| F4136-046   | If Form 4136, Line 16a(d) 'ExportedDyedDieselFuelCredit' has a non-zero value, then Line 16a(c) 'ExportedDyedDieselFuelGallons' must have a non-zero value.  | Missing Data   | Reject   | Active      |
| F4136-047   | If Form 4136, Line 16b(d) 'ExportedDyedKeroseneCredit' has a non-zero value, then Line 16b(c) 'ExportedDyedKeroseneGallons' must have a non-zero value.      | Missing Data   | Reject   | Active      |
| F4136-048   | If Form 4136, Line 2d(d) 'LUSTTaxAviationFuelCredit' has a non-zero value, then Line 2d(c) 'LUSTTaxAviationFuels' must have a non-zero value.                | Missing Data   | Reject   | Active      |

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| F4136-049   | If Form 4136, Line 5e(d) 'LUSTTaxAvnFuelCredit' has a non-zero value, then Line 5e(c) 'LUSTTaxAvnFuel' must have a non-zero value.  | Missing Data   | Reject   | Active      |
| F4136-050   | If Form 4136, Line 12h(d) 'LiqfdGasBiomassCredit' has a non-zero value, then Line 12h(c) 'LiqfdGasBiomass' must have a non-zero value.  | Missing Data   | Reject   | Active      |
| F4136-051   | If Form 4136, Line 12i(d) 'CompressedGasBiomassCredit' has a non-zero value, then Line 12i(c) 'CompressedGasBiomass' must have a non-zero value.                                    | Missing Data   | Reject   | Active      |
| F4136-052   | If Form 4136, Line 3 'UndyedDieselUseException' check box is checked, then [EvidenceOfDyedDieselFuelStatement], must be attached to Line 3.   | Missing Data   | Reject   | Active      |
| F4136-053   | If Form 4136, Line 4 'UndyedKeroseneUseException' check box is checked, then 'EvidenceOfDyedKeroseneStatement', must be attached.   | Missing Data   | Reject   | Active      |
| F4136-054   | If Form 4136, Line 6 'UndyedDieselSalesException' check box is checked, then [EvidenceOfDyedDieselFuelSoldStatement] or [ToWhomDieselFuelSoldStatement] must be attached to Line 6. | Missing Data   | Reject   | Active      |
| F4136-055   | If Form 4136, Line 7 'UndyedKeroseneSalesException' check box is checked, then 'EvidenceOfDyedKeroseneSoldStatement' must be attached to Line 7.                                    | Missing Data   | Reject   | Active      |
| F4136-056   | If Form 4136, Line 6a(d) 'StateLocalGovtDieselCredit' has a non-zero value, then Line 6 'RegistrationUndyedDiesel' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-057   | If Form 4136, Line 6b(d) 'UndyedDieselFuelBusesCredit' has a non-zero value, then Line 6 'RegistrationUndyedDiesel' must have a value.  | Missing Data   | Reject   | Active      |
| F4136-058   | If Form 4136, Line 7b(d) 'KeroseneSoldBlockedPumpCredit' has a non-zero value, then Line 7 'RegistrationUndyedKerosene' must have a value.  | Missing Data   | Reject   | Active      |
| F4136-059   | If Form 4136, Line 7c(d) 'UseInCertainBusesCredit' has a non-zero value, then Line 7 'RegistrationUndyedKerosene' must have a value.  | Missing Data   | Reject   | Active      |
| F4136-060   | If Form 4136 Line 8a(d) 'UseCmrclAviation219KeroseneCr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.  | Missing Data   | Reject   | Active      |
| F4136-061   | If Form 4136 Line 8b(d) 'UseCmrclAviation244KeroseneCr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.  | Missing Data   | Reject   | Active      |
| F4136-062   | If Form 4136 Line 8c(d) 'NonexemptUseNonCmrclAviationCr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-063   | If Form 4136 Line 8d(d) 'OtherNontaxableUseTaxedAt244Cr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-064   | If Form 4136 Line 8e(d) 'OtherNontaxableUseTaxedAt219Cr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-065   | If Form 4136, Line 5c(d) 'NontaxableUseTaxedAt244Cr' has a non-zero value, then Line 5c(c)'Gallons' must have a non-zero value.   | Missing Data   | Reject   | Active      |
| F4136-066   | If Form 4136, Line 5d(d) 'NontaxableUseTaxedAt219Cr' has a non-zero value, then Line 5d(c) 'Gallons' must have a non-zero value.  | Missing Data   | Reject   | Active      |
| F4136-067   | If Form 4136, Line 9a(d) 'AlcoholFuelMixtureEthanolCr' has a non-zero value, then Line 9 'RegistrationNumberAlcoholFuel' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-068   | If Form 4136, Line 9b(d) 'AlcoholFuelMixtureAlcoholCr' has a non-zero value, then Line 9 'RegistrationNumberAlcoholFuel' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-069   | If Form 4136, Line 10a(d) 'BiodieselMixtureCredit' has a non-zero value, then Line 10 'RegistrationNumberBiodiesel' must contain a value.   | Missing Data   | Reject   | Active      |

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| F4136-070   | If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCredit' has a non-zero value, then Line 10 'RegistrationNumberBiodiesel' must contain a value.   | Missing Data   | Reject   | Active      |
| F4136-071   | If Form 4136, Line 10c(d) 'RenewableDieselMixtureCredit' has a non-zero value, then Line 10 'RegistrationNumberBiodiesel' must contain a value.   | Missing Data   | Reject   | Active      |
| F4136-072   | If Form 4136, Line 12a(d) 'LiquifiedPetroleumGasCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-073   | If Form 4136, Line 12b(d) 'PSeriesFuelsCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.  | Missing Data   | Reject   | Active      |
| F4136-074   | If Form 4136, Line 12c(d) 'CompressedNaturalGasCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.  | Missing Data   | Reject   | Active      |
| F4136-075   | If Form 4136, Line 12d(d) 'LiquifiedHydrogenCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-076   | If Form 4136, Line 12e (d) 'LiquifiedFuelDerivedFromCoalCr' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-077   | If Form 4136, Line 12f (d) 'LiqHydrCrBnsDerFromBiomassCr', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.  | Missing Data   | Reject   | Active      |
| F4136-078   | If Form 4136, Line 12g (d) 'LiquifiedNaturalGasCredit', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-079   | If Form 4136, Line 12h (d) 'LiqfdGasBiomassCredit', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-080   | If Form 4136, Line 12i (d) 'CompressedGasBiomassCredit', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.  | Missing Data   | Reject   | Active      |
| F4136-081   | If Form 4136, Line 13a(d) 'DieselFuelSoldCredit' has a non-zero value, then Line 13 'RegistrationNumberCreditCard' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-082   | If Form 4136, Line 13b(d) 'KeroseneSoldCredit' has a non-zero value, then Line 13 'RegistrationNumberCreditCard' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-083   | If Form 4136, Line 13c(d) 'AviationKeroseneCredit' has a non-zero value, then Line 13 'RegistrationNumberCreditCard' must have a value.   | Missing Data   | Reject   | Active      |
| F4136-084   | If Form 4136, Line 15(d) 'BlenderCrUseDieselWaterEmlsnCr' has a non-zero value, then Line 15 'RegistrationNumberDieselWater' must have a value.   | Missing Data   | Reject   | Active      |
| F4137-001   | Form 4137, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data | Reject   | Active      |
| F4137-002   | If two Forms 4137 are present in the return, then their 'SSN's must not be equal.   | Incorrect Data | Reject   | Active      |
| F4563-001   | Form 4563, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data | Reject   | Active      |
| F4563-002   | If two Forms 4563 are present in the return, then their 'SSN's must not be equal.   | Incorrect Data | Reject   | Active      |
| F4684-002   | If Form 4684, 'RevenueProcedureCd' has a value of "Revenue Procedure 2009-20" then a binary attachment beginning with Description "RevenueProcedure2009-20" must be present in the return or the 'AppendixAPaperDocumentInd' in the Return Header must have a choice of "Yes" indicated.  | Missing Data   | Reject   | Active      |
| F4684-003   | If more than one Form 4684 is present in the return, then only one Form 4684 can have non-zero values in the following: Line 13 'TotalNetCasualtyOrTheftLoss' Line 14 'TotalCasualtyOrTheftGain' Line 15 'TotalGainMinusTotalLoss' Line 16 'TotalLossMinusTotalTheftGain' Line 17 'TenPercentOfAdjGrossIncome' Line 18 'CalcAdjGrolncmMinusTotNetLoss'. | Missing Data   | Reject   | Active      |
| F4797-005   | If Form 4797, Line 5(g) 'GainLossForm8824' has a non-zero value, then Form 8824 must be present in the return.  | Data Mismatch  | Reject   | Active      |

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| F4797-006   | If Form 4797, Line 16 'OrdGainLossLikeKindExchg8824' has a non-zero value, then Form 8824 must be present in the return.   | Data Mismatch    | Reject   | Active          |
| F4797-008   | If Form 4684 is present in the return, then Form 4797 'GainForm4684' must be equal to the sum of all Forms 4684 'LongTermPropIncomePlusGain'.  | Data Mismatch    | Reject   | Active          |
| F4835-001   | The sum of [all Forms 4835, Line 32 'NetFarmRentalIncomeOrLossAmt' with an amount greater than zero] minus (-) the sum of the absolute values of all Line 34c 'FarmRentalDeductibleLossAmt' must be equal to Schedule E (Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt'. | Math Error       | Reject   | Verbiage Change |
| F4835-002   | If Form 4835, Line 34b checkbox 'SomeInvestmentIsNotAtRisk' is checked, then Form 6198 or Form 8582 must be present in the return.   | Missing Document | Reject   | Active          |
| F4835-004   | If Form 4835, Line 8 'CarAndTruckExpenses' has a non-zero value, then Form 4562 must be present in the return.   | Missing Document | Reject   | Active          |
| F4952-001   | Form 4952, Line 1 'InvestmentInterestExpenseAmt' or Line 2 'PriorYrDisallowInvstmtIntExpAmt' or Line 8 'InvestmentInterestExpDeductAmt' must have a non-zero value.  | Incorrect Data   | Reject   | Active          |
| F4972-001   | Form 4972, Line 1 'DistributionOfQualifiedPlanInd' must not have a choice of "No" indicated.   | Incorrect Data   | Reject   | Active          |
| F4972-002   | Form 4972, Line 2 'RolloverInd' must not have a choice of "Yes" indicated.   | Incorrect Data   | Reject   | Active          |
| F4972-003   | Form 4972, Line 5a 'PriorYearDistributionInd' must not have a choice of "Yes" indicated.   | Incorrect Data   | Reject   | Active          |
| F4972-004   | Form 4972, Line 5b 'BeneficiaryDistributionInd' must not have a choice of "Yes" indicated.   | Incorrect Data   | Reject   | Active          |
| F4972-005   | Only one of the two choices given below is allowed on Form 4972: a choice of "No" for Line 3 'EmployeeBeneficiaryDistriInd' or a choice of "No" for Line 4 'QualifyingAge5YearMemberInd'.  | Incorrect Data   | Reject   | Active          |
| F4972-006   | At least one of the following must have a non-zero value on Form 4972: Line 7 'CapitalGainTimesElectionPctAmt' or Line 8 'LumpSumDistriOrdinaryIncmtAmt' or Line 29 'LumpSumRsdAnnuityAvgTaxAmt'.  | Missing Data     | Reject   | Active          |
| F4972-007   | If two Forms 4972 are present in the return, then their 'SSN's must not be equal.  | Incorrect Data   | Reject   | Active          |
| F5329-001   | Form 5329, 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header   | Incorrect Data   | Reject   | Active          |
| F5329-002   | If two Forms 5329 are present in the return, then their 'SSN's must not be equal.  | Incorrect Data   | Reject   | Active          |
| F5405-001   | If Form 8859 is present in the return, then Form 5405 must not be present in the return.   | Incorrect Data   | Reject   | Disabled        |
| F5405-004   | If Form 5405, Line 12 checkbox 'HomeSoldMilitaryExtDutyInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.   | Incorrect Data   | Reject   | Active          |
| F5405-005   | If Form 5405, Line 13a checkbox 'HomeSoldToUnrltPrsnWithGainInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.  | Incorrect Data   | Reject   | Active          |
| F5405-006   | If Form 5405, Line 13b checkbox 'HomeSoldToUnrltPrsnNoGainInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.  | Incorrect Data   | Reject   | Active          |
| F5405-007   | If Form 5405, Line 13c checkbox 'HomeSoldToRelatedPersonInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.  | Incorrect Data   | Reject   | Active          |
| F5405-008   | If Form 5405, Line 13d checkbox 'HomeConvertedToBusinessUseInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.   | Incorrect Data   | Reject   | Active          |
| F5405-009   | If Form 5405, Line 13e checkbox 'HomeTransferredToSpouseOrExInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.  | Incorrect Data   | Reject   | Active          |
| F5405-010   | If Form 5405, Line 13f checkbox 'HomeDestrCondemnNewHomeInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.  | Incorrect Data   | Reject   | Active          |
| F5405-011   | If Form 5405, Line 13g checkbox 'HomeDestrCondemnNoNewHomeInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.  | Incorrect Data   | Reject   | Active          |

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| F5405-013   | If Form 5405, Line 11 'ChangeOfMainHomeDt' has a value, then one or more of the following checkboxes must be checked: Line 12 'HomeSoldMilitaryExtDutyInd' or Line 13a 'HomeSoldToUnrltPrsnWithGainInd' or Line 13b 'HomeSoldToUnrltPrsnNoGainInd' or Line 13c 'HomeSoldToRelatedPersonInd' or Line 13d 'HomeConvertedToBusinessUseInd' or Line 13e 'HomeTransferredToSpouseOrExInd' or Line 13f 'HomeDestrCondemnNewHomeInd' or Line 13g 'HomeDestrCondemnNoNewHomeInd' or Line 13h 'HomeBuyerCrTaxpayerDeceasedInd'. | Incorrect Data            | Reject   | Active      |
| F5405-019   | Form 5405 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| F5405-020   | If two Form 5405s are present in the return, their 'SSN's must not be equal.   | Incorrect Data            | Reject   | Active      |
| F5405-021   | If Form 5405, Line 13e checkbox 'HomeTransferredToSpouseOrExInd' is checked, then Line 13e 'SpouseOrExName' must have a value.   | Incorrect Data            | Reject   | Active      |
| F5405-022   | If Form 5405, Line 13e 'SpouseOrExName' has a value, then Line 13e checkbox 'HomeTransferredToSpouseOrExInd' must be checked.  | Incorrect Data            | Reject   | Active      |
| F5405-024   | Form 5405, Line 18 'FirstTimeHmByrRepaymentAmt' for the Primary SSN must not be greater than the First Time Homebuyer Credit amount in the e-file database.  | Database Validation Error | Reject   | Disabled    |
| F5405-025   | Form 5405, Line 18 'FirstTimeHmByrRepaymentAmt' for the Spouse SSN must not be greater than the First Time Homebuyer Credit amount in the e-file database.   | Database Validation Error | Reject   | Disabled    |
| F5405-026   | If Form 5405, Line 13h checkbox 'HomeBuyerCrTaxpayerDeceasedInd' is checked, then Line 18 'FirstTimeHmByrRepaymentAmt' must have a non-zero value.   | Incorrect Data            | Reject   | Disabled    |
| F5405-027   | Form 5405, Line 11 'ChangeOfMainHomeDt' must be later than 04/07/2008 and prior to 01/01/2012.   | Incorrect Data            | Reject   | Active      |
| F5405-028   | On Form 5405 only one of the following checkboxes must be checked: Line 13a 'HomeSoldToUnrltPrsnWithGainInd' or Line 13b 'HomeSoldToUnrltPrsnNoGainInd' or Line 13c 'HomeSoldToRelatedPersonInd' or Line 13d 'HomeConvertedToBusinessUseInd' or Line 13e 'HomeTransferredToSpouseOrExInd' or Line 13f 'HomeDestrCondemnNewHomeInd' or Line 13g 'HomeDestrCondemnNoNewHomeInd' or Line 13h 'HomeBuyerCrTaxpayerDeceasedInd'.  | Incorrect Data            | Reject   | Active      |
| F5471-045   | Form 5471, Schedule F, Line 2b(a) 'BegngAcctPrdTrdNtsLessBadDebt', Line 2b(b) 'EndAcctPrdTrdNotesLessBadDebt', Line 8b(a) 'BegngAcctPrdAssetsLessDeprec', Line 8b(b) 'EndAcctPrdAssetsLessDeprec', Line 9b(a) 'BegngAcctPrdAstLessDepletion', Line 9b(b) 'EndAcctPrdAstLessDepletion', Line 11d(a) 'BegngAcctPrdAssetsLessAmortz', Line 11d(b) 'EndAcctPrdAssetsLessAmortz', Line 21a 'BegngAcctPrdRtnEarnLessTrStock', Line 21b 'EndAcctPrdRtnEarnLessTrStock' must not have a value less than zero.                  | Incorrect Data            | Reject   | Active      |
| F5471-046   | If Form 5471, Line B(3) 'CategoryOfFiler3' checkbox is checked, then "Category 3 Filer Statement" [Category3FilerStatement] must be attached to Line B (3).  | Missing Document          | Reject   | Active      |
| F5471-047   | If Form 5471, Schedule C, Line 8 'ForeignOtherIncome' has a non-zero value, then "Other Income Form 5471 Statement" [OtherIncomeForm5471Statement] must be attached to Schedule C, Line 8.   | Missing Document          | Reject   | Active      |
| F5471-048   | If Form 5471, Schedule C, Line 8 'USOtherIncome' has a non-zero value, then "Other Income Form 5471 Statement" [OtherIncomeForm5471Statement] must be attached to Schedule C, Line 8.  | Missing Document          | Reject   | Active      |
| F5471-049   | If Form 5471, Schedule C, Line 16 'ForeignOtherDeductions' has a non-zero value, then Itemized "Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached to Schedule C, Line 16.   | Missing Document          | Reject   | Active      |
| F5471-050   | If Form 5471, Schedule C, Line 16 'USOtherDeductions' has a non-zero value, then "Other Deductions Schedule " [ItemizedOtherDeductionsSchedule2] must be attached to Schedule C, Line 16.  | Missing Document          | Reject   | Active      |

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| F5471-051   | If Form 5471, Schedule F, Line 4(a) 'BegngAcctPrdOtherCurrentAssets' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule F, Line 4(a).           | Missing Document | Reject   | Active      |
| F5471-052   | If Form 5471, Schedule F, Line 4(b) 'EndAcctPrdOtherCurrentAssets' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule F, Line 4(b).             | Missing Document | Reject   | Active      |
| F5471-053   | If Form 5471, Schedule F, Line 6(a) 'BegngAcctPeriodInvestInSbds' has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached to Schedule F, Line 6(a).                     | Missing Document | Reject   | Active      |
| F5471-054   | If Form 5471, Schedule F, Line 6(b) 'EndAcctPeriodInvestInSbds' has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached to Schedule F, Line 6(b).                       | Missing Document | Reject   | Active      |
| F5471-055   | If Form 5471, Schedule F, Line 7(a) 'BegngAcctPrdOtherInvestments' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule F, Line 7(a).                  | Missing Document | Reject   | Active      |
| F5471-056   | If Form 5471, Schedule F, Line 7(b) 'EndAcctPeriodOtherInvestments' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule F, Line 7(b).                 | Missing Document | Reject   | Active      |
| F5471-057   | If Form 5471, Schedule F, Line 12(a) 'BeginningAcctPeriodOtherAssets' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule F, Line 12(a).                        | Missing Document | Reject   | Active      |
| F5471-058   | If Form 5471, Schedule F, Line 12(b) 'EndAcctPeriodOtherAssets' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule F, Line 12(b).                              | Missing Document | Reject   | Active      |
| F5471-059   | If Form 5471, Schedule F, Line 15(a) 'BegngAcctPrdOtherCurrentLiab' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule F, Line 15(a). | Missing Document | Reject   | Active      |
| F5471-060   | If Form 5471, Schedule F, Line 15(b) 'EndAcctPrdOtherCurrentLiab' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule F, Line 15(b).   | Missing Document | Reject   | Active      |
| F5471-061   | If Form 5471, Schedule F, Line 17(a) 'BegngAcctPrdOtherLiabilities' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule F, Line 17(a).                | Missing Document | Reject   | Active      |
| F5471-062   | If Form 5471, Schedule F, Line 17(b) 'EndAcctPrdOtherLiabilities' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule F, Line 17(b).                  | Missing Document | Reject   | Active      |
| F5471-063   | If Form 5471, Schedule F, Line 19(a) 'BeginningAcctPrdPaidInSurplus' has a non-zero value, then "Paid-In Or Capital Surplus Reconciliation Statement" [PaidInOrCapSurplusRecncIStmnt] must be attached to Schedule F, Line 19(a).  | Missing Document | Reject   | Active      |
| F5471-064   | If Form 5471, Schedule F, Line 19(b) 'EndAccountingPrdPaidInSurplus' has a non-zero value, then "Paid-In Or Capital Surplus Reconciliation Statement" [PaidInOrCapSurplusRecncIStmnt] must be attached to Schedule F, Line 19(b).  | Missing Document | Reject   | Active      |

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| F5471-065   | If Form 5471, Schedule G, Line 1 'Owns10PctOrMoreFrnPartnership' has a choice of "Yes" indicated, then "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached to Schedule G, Line 1.   | Missing Document | Reject   | Active      |
| F5471-066   | If Form 5471, Schedule G, Line 3 'OwnsAnyForeignEntities' has a choice of "Yes" indicated, then "Owns Foreign Entities Statement" [OwnsForeignEntitiesStatement] must be attached to Schedule G, Line 3 or the 'Form8858PaperDocumentInd' in the Return Header must have a choice of "Yes" indicated.   | Missing Document | Reject   | Active      |
| F5471-067   | If Form 5471, Schedule H, Line 2(h) 'OtherAdjustmentsNetAddition' has a non-zero value, then "Earnings And Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached to Schedule H, Line 2(h).  | Missing Document | Reject   | Active      |
| F5471-068   | If Form 5471, Schedule H, Line 2(h) 'OtherAdjNetSubtraction' has a non-zero value, then "Earnings And Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached to Schedule H, Line 2(h).   | Missing Document | Reject   | Active      |
| F5471-069   | If Form 5471, Schedule I, 'AnyIncomeBlocked' has a choice of "Yes" indicated, then "Explanation Of Blocked Income Statement" [ExplanationOfBlockedIncomeStmnt] must be attached to Schedule I, 'AnyIncomeBlocked'.  | Missing Document | Reject   | Active      |
| F5471-070   | If Form 5471, Schedule I, 'IncomeBecomeUnblockedThisTY' has a choice of "Yes" indicated, then "Explanation Of Blocked Income Statement" [ExplanationOfBlockedIncomeStmnt] must be attached to Schedule I, 'IncomeBecomeUnblockedThisTY'.  | Missing Document | Reject   | Active      |
| F5695-001   | Form 5695, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| F5695-002   | If two Forms 5695 are present in the return, then their SSN's must not be equal.  | Incorrect Data   | Reject   | Active      |
| F5695-003   | If there are two Forms 5695 in the return and their SSNs are not equal then one of the forms must not have a value in fields other than the following: Line 1a 'HomeLocatedInUSA', Line 1b 'EgyPropCrMainHomeUSAddress', Line 1c 'ImprvRltdToConstMainHomeInd', Line 2a 'NonBusinessEnergyCr5thPYAmt', Line 2b 'NonBusinessEnergyCr4thPYAmt', Line 2c 'NonBusinessEnergyCr2ndPYAmt', Line 2d 'NonBusinessEnergyCrPYAmt', Line 2e 'TotNonBusinessRsdntlEgyCrAmt', Line 3a 'InsulationOrSysHtGnLossCostAmt', Line 3b 'ExternalDoorsCostAmt', Line 3c 'MetalOrAsphaltRoofCostAmt', Line 3d 'ExteriorWndwOrSkylightCostAmt', Line 3e 'ExtWndwOrSkylightCostLimitAmt', Line 3f 'PriorYearWindowExpnsAmt', Line 3g 'MaxEgyCrLessPYWindoExpnsAmt', Line 3h 'CrAfterAppWndoExpnsLimitAmt', Line 4 'PartialEnergyImprvCostAmt', Line 5 'EnergyEffcntImprvStdPctCrAmt', Line 6a 'EnergyEffcntBldgPropCostAmt', Line 6b 'QualifiedNaturalGasCostAmt', Line 6c 'AdvncMainAirCircrngFanCostAmt', Line 7 'InternalEnergyImprvCostAmt', Line 8 'TotalEnergyImprovementsCostAmt'. | Incorrect Data   | Reject   | Active      |
| F5695-004   | If Form 5695, Line 9 'MaximumResidentialEnergyCrAmt' equals 1000, then Line 9 'marriedTPMoreThanOneHomeCd' must have a value.   | Missing Data     | Reject   | Active      |
| F5695-005   | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 5695, Line 14 'NonBusinessEnergyCrAmt' must not be greater than 500.  | Incorrect Data   | Reject   | Active      |
| F5695-006   | If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 1a 'HomeLocatedInUSAInd' must have a choice of "Yes" indicated.   | Incorrect Data   | Reject   | Active      |
| F5695-007   | If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 1b 'EgyPropCrMainHomeUSAddress' must have a value.  | Missing Data     | Reject   | Active      |



| Rule Number | Rule Text   | Error Category | Severity | Rule Status |
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| F5695-008   | If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 1c 'ImprvRltdToConstMainHomeInd' must have a choice of "Yes" or "No" indicated.   | Missing Data   | Reject   | Active      |
| F5695-009   | If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than 500, then Form 1040, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2).   | Incorrect Data | Reject   | Active      |
| F5695-010   | If Form 5695, Line 14 'NonBusinessEnergyCrAmt' has a value greater than 500, then two Forms 5695 must be present in the return.   | Incorrect Data | Reject   | Active      |
| F5695-011   | Form 5695, Line 6b 'QualifiedNaturalGasCostAmt' must not be greater than 150.   | Incorrect Data | Reject   | Active      |
| F5695-012   | Form 5695, Line 6c 'AdvncMainAirCircrngFanCostAmt' must not be greater than 50.   | Incorrect Data | Reject   | Active      |
| F5695-013   | Form 5695, Line 7 'InternalEnergyImprvCostAmt' must not be greater than 500.  | Incorrect Data | Reject   | Active      |
| F5695-014   | Form 5695, Line 14 'NonBusinessEnergyCrAmt' must not be greater than 1000.  | Incorrect Data | Reject   | New         |
| F5884B-001  | Form 5884-B, Line 10 'RtnWorkerAllTotalCreditAmt' must have a non-zero value.   | Incorrect Data | Reject   | New         |
| F5884B-002  | Form 5884-B, Line 10 'RtnWorkerAllTotalCreditAmt' must be equal to the sum of all Line 9 'RtnWorkerSmllrTotalOrMaxCrAmt'.   | Incorrect Data | Reject   | New         |
| F5884B-003  | If any of the following Form 5884-B fields have a value, then all of these fields must have a value: 'SSN', 'RtnWorkerFirstEmplmnDt', 'RtnWorkerWgsFirst26WkEmplmnAmt', 'RtnWorkerWgsTimesPctAmt', 'RtnWorkerWgsSnd26WkEmplmnAmt', 'RtnWorkerTotalWagesAmt', 'RtnWorkerTotalWgsTimesPctAmt', 'RtnWorkerSmllrTotalOrMaxCrAmt'. | Missing Data   | Reject   | New         |
| F6252-004   | If Form 6252, Line 26 'InstalSaleIncmLessOrdnrlyIncm' has a non-zero value, then Schedule D (Form 1040) or Form 4797 must be present in the return.   | Missing Data   | Reject   | Active      |
| F6252-005   | If Form 6252, Line 37 'PaymentPriceLessOrdinaryIncome' has a non-zero value, then Schedule D (Form 1040) or Form 4797 must be present in the return.  | Missing Data   | Reject   | Active      |
| F6478-003   | If Form 6478, Line 1(a) 'QualifiedEthanolFuelProduction' is present, then the amount must be equal to or less than fifteen million.   | Incorrect Data | Reject   | Active      |
| F6478-004   | If Form 6478, line 4(c) 'QualCellBiofuelProdWAlcCrAmt', or 5(c) 'QualCellBiofuelNoAlcCrAmt', or 6(c) 'QualCellBiofuelProdFuelCrAmt' has a non-zero value, then Line 7 'FuelsCreditRegistrationNumber' must be present.  | Missing Data   | Reject   | Active      |
| F6765-003   | Form 6765, Line 10 'FixedBasePercentage' must not be greater than 16% (0.16000).  | Incorrect Data | Reject   | Active      |
| F6765-004   | If Form 6765 has significant data on any Line in Section A (Lines 1 through 17), then if an amount is entered on any Line in Section B (Lines 18 through 32) it must have a zero value.   | Incorrect Data | Reject   | Active      |
| F6781-023   | If any Line 10e 'CostOrOthBasisPlusSaleExpense' on Form 6781 has a non-zero value, then [StraddlesAndComponentsSchedule] must be present in the return.   | Missing Data   | Reject   | Disabled    |
| F6781-024   | If Form 6781, Line 4c 'Form1099BAdjustmentsGain' has a non-zero value, then [ExplanationOfForm1099BAdjustmentsSchedule] must be attached to line 4c.  | Missing Data   | Reject   | Active      |
| F8082-003   | Form 8082, Line 3 'IdentifyingNumOfPassThruEntity' must have a value.   | Missing Data   | Reject   | Active      |
| F8082-004   | Form 8082, Line 4 'NameOfPassThruEntity' must have a value.   | Missing Data   | Reject   | Active      |
| 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.   | Data Mismatch  | Reject   | Active      |
| 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.  | Data Mismatch  | Reject   | Active      |

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| F8283-011   | If Form 8283, Line 3a 'RestrictionOnDonatedProperty' has a choice of "Yes" indicated, then [RestrictedUseStatement] must be present in the return.   | Missing Data     | Reject   | Active      |
| F8283-012   | If Form 8283, Line 3b 'RightsGivenToDonatedProperty' has a choice of "Yes" indicated, then [RestrictedUseStatement] must be present in the return.   | Missing Document | Reject   | Active      |
| F8283-013   | If Form 8283, Line 3c 'RstrLimitingDonatedProperty' has a choice of "Yes" indicated, then [RestrictedUseStatement] must be present in the return.  | Missing Document | Reject   | Active      |
| F8283-014   | If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value.   | Missing Data     | Reject   | Active      |
| F8283-015   | If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.  | Missing Data     | Reject   | Active      |
| F8283-016   | If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value.   | Missing Data     | Reject   | Active      |
| F8283-017   | If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.  | Missing Data     | Reject   | Active      |
| F8283-018   | If Form 8283, Section A 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'InformationOnDonatedProperty' for the corresponding vehicle. | Missing Data     | Reject   | Active      |
| F8283-019   | If Form 8283, Section A 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment' ] must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.   | Missing Data     | Reject   | Active      |
| F8283-020   | If Form 8283, Section B 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'PropertyInformation' for the corresponding vehicle.          | Missing Data     | Reject   | Active      |
| F8283-021   | If Form 8283, Section B 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment' ] must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.   | Missing Data     | Reject   | Active      |
| F8379-001   | There must be at least one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.  | Missing Data     | Reject   | Active      |
| F8379-002   | There must be no more than one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.  | Incorrect Data   | Reject   | Active      |
| F8379-003   | If Form 8379, Line 5 'CommunityPropertyStateInd' has a choice of "Yes" indicated, then Line 5 'CommunityPropertyStateCd' must have a value.  | Incorrect Data   | Reject   | Active      |

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| F8379-004   | If Form 8379, Line 13b(a) Joint Return 'TotalOtherIncomeAmt' must be equal to the sum of Line 13b(b) Injured Spouse 'TotalOtherIncomeAmt' and Line 13b(c) Other Spouse 'TotalOtherIncomeAmt'.                         | Math Error       | Reject   | Active      |
| F8379-005   | If Form 8379, Line 15a Joint Return 'StandardOrItemizedDeductionAmt' must be equal to the sum of Line 15b Injured Spouse 'StandardOrItemizedDeductionAmt' and Line 15c Other Spouse 'StandardOrItemizedDeductionAmt'. | Math Error       | Reject   | Active      |
| F8379-006   | If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' must be equal to the sum of Line 16b Injured Spouse 'AllocatedExemptionCnt' and Line 16c Other Spouse 'AllocatedExemptionCnt'.                            | Math Error       | Reject   | Active      |
| F8379-007   | If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' has a non-zero value, then it must be equal to Line 6d 'TotalExemptionsCnt' in the return.  | Incorrect Data   | Reject   | Active      |
| F8379-008   | If Form 8379, Line 17a Joint Return 'CreditAmt' must be equal to the sum of Line 17b Injured Spouse 'CreditAmt' and Line 17c Other Spouse 'CreditAmt'.  | Math Error       | Reject   | Active      |
| F8379-009   | If Form 8379, Line 20a Joint Return 'EstimatedTaxPaymentAmt' must be equal to the sum of Line 20b Injured Spouse 'EstimatedTaxPaymentAmt' and Line 20c Other Spouse 'EstimatedTaxPaymentAmt'.                         | Math Error       | Reject   | Active      |
| F8379-011   | If Form 8379 is present in the return, then Filer must not have a 'ForeignAddress' in the Return Header.  | Incorrect Data   | Reject   | Active      |
| F8379-012   | If Form 8379 is present in the return, then the 'State' of Filer address in the Return Header must not have the value "PR" or "VI".   | Incorrect Data   | Reject   | Active      |
| F8379-013   | If Form 8379 is present in the return, then the filing status of the return must be "Married filing jointly" (element 'IndividualReturnFilingStatusCd' must have the value 2).  | Incorrect Data   | Reject   | Active      |
| F8379-015   | If Form 8379, Line 13a(a) Joint Return 'WagesAmt' must be equal to the sum of Line 13a(b) Injured Spouse 'WagesAmt' and Line 13a(c) Other Spouse 'WagesAmt'.  | Math Error       | Reject   | Active      |
| F8379-016   | If Form 8379, Line 14a Joint Return 'IncomeAdjustmentAmt' must be equal to the sum of Line 14b Injured Spouse 'IncomeAdjustmentAmt' and Line 14c Other Spouse 'IncomeAdjustmentAmt'.                                  | Math Error       | Reject   | Active      |
| F8379-017   | If Form 8379, Line 18a Joint Return 'OtherTaxesAmt' must be equal to the sum of Line 18b Injured Spouse 'OtherTaxesAmt' and Line 18c Other Spouse 'OtherTaxesAmt'.  | Math Error       | Reject   | Active      |
| F8379-018   | If Form 8379, Line 19a Joint Return 'FederalIncomeTaxWithheldAmt' must be equal to the sum of Line 19b Injured Spouse 'FederalIncomeTaxWithheldAmt' and Line 19c Other Spouse 'FederalIncomeTaxWithheldAmt'.          | Math Error       | Reject   | Active      |
| F8379-019   | If Form 8379 is present in the return, then the following forms must not be present in the return: (2555 or 2555EZ or 8833 or 8888 or 8891 or 4563 or 5074 or 8689).  | Incorrect Data   | Reject   | Active      |
| F8582CR-001 | Form 8582-CR, Line 12 'PercentNetAGIAmt' must not be greater than 25000.  | Incorrect Data   | Reject   | Active      |
| F8582CR-002 | Form 8582-CR, Line 24 'PercentNetAGIAmt' must not be greater than 25000.  | Incorrect Data   | Reject   | Active      |
| F8582CR-003 | If Form 8582-CR, Line 13c 'NetLossLimitAmt' has a non-zero value, then Form 8582 must be present in the return.   | Incorrect Data   | Reject   | Active      |
| F8582CR-004 | If Form 8582-CR, Line 25c 'SumOfSpecialAllwncREActyAmt' has a non-zero value, then Form 8582 must be present in the return.   | Missing Document | Reject   | Active      |
| F8594-001   | If Form 8594, Line 6 'PurchaseOrEnterAgrmtWithSeller' has a choice of "Yes" indicated, then [ConsiderationComputationStatement] must be attached to Line 6.   | Missing Document | Reject   | Active      |
| F8606-001   | Form 8606, 'NondedIRATxpyrWithIRASN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data   | Reject   | Active      |

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| F8606-002   | If two Forms 8606 are present in the return, their 'NondedIRATxpyrWithIRASN's must not be equal.   | Incorrect Data            | Reject   | Active      |
| F8606-003   | Form 8606, Line 20 'QlfyFirstTimeHmByrExpensesAmt' must not be greater than 10000.   | Incorrect Data            | Reject   | Active      |
| F8606-004   | Form 8606 'Form8606IRANameline' must contain a less-than sign (<).   | Incorrect Data            | Reject   | Active      |
| F8606-005   | Form 8606 'Form8606IRANameline' must not contain more than two less-than-signs (<).  | Incorrect Data            | Reject   | Active      |
| F8609A-003  | If Form 8609-A, Line D, 'PartOfLowIncHsngProjAndSect42' has a choice of "No" indicated, then Line 18 'TaxpayerCredit' must have a zero value if an amount is entered.                                      | Data Mismatch             | Reject   | Active      |
| F8615-001   | If Form 8615 is present in the return, then Form 8615, Line 4 'ChildTaxableIncomeAmt' must be equal to Form 1040, Line 43 'TaxableIncomeAmt'.  | Data Mismatch             | Reject   | Active      |
| F8615-003   | Form 8615, Line 1 'ChildInvestmentIncomeAmt' must be greater than 1900.  | Incorrect Data            | Reject   | Active      |
| F8615-004   | If Form 8615 is present in the return, then Form 1040, Line 44 'TaxAmt' must be equal to Form 8615, Line 18 'KiddieTaxAmt'.  | Data Mismatch             | Reject   | Active      |
| F8621-007   | Form 8621 'SocialSecurityNumber' must have a value.  | Missing Data              | Reject   | Active      |
| F8621-008   | If Form 8621, Part II, Line 1c 'OrdinaryIncomeFromQEFAMt' has a non-zero value then Form 1040, Line 9a 'OrdinaryDividendsAmt' must have a non-zero value.  | Missing Data              | Reject   | Active      |
| F8621-009   | If Form 8621, Part II, Line 2c 'NetLongTermCapitalGain' has a non-zero value, then Schedule D (1040) must be present in the return.  | Missing Data              | Reject   | Active      |
| F8621-010   | If Form 8621, Line C 'DeemedDividendElection' checkbox is checked, then Line 10e 'TotalExcessDistribution' must have a non-zero value.   | Missing Data              | Reject   | Active      |
| F8621-012   | If Form 8621, Line D 'ElectToExtendTimeForPymtOfTax' checkbox is checked, then Line 3e 'ProRataLessCashAndPortion' must have a non-zero value.   | Missing Data              | Reject   | Active      |
| F8621-013   | If Form 8621, Line 3e 'ProRataLessCashAndPortion' has a non-zero value, then Line 4c 'DeferredTax' must have a non-zero value.   | Missing Data              | Reject   | Active      |
| F8621-014   | If Form 8621, Line E 'ElectToRecognizeGainOnPFICSale' checkbox is checked, then Line 10f 'GainLossFromDispositionOfStock' must have a non-zero value.  | Missing Data              | Reject   | Active      |
| F8621-015   | If Form 8621, Part I, Line C 'DeemedDividendElection' checkbox is checked, then "Deemed Dividend Election Statement" [DeemedDividendElectionStatement] must be attached to Part I, Line C.                 | Missing Data              | Reject   | Active      |
| F8621-016   | If Form 8621, Part IV, Line 10f 'GainLossFromDispositionOfStock' has a non-zero value, then "Taxation Of Excess Distribution Statement" [TaxationOfExcessDistributionStmnt] must be attached to Form 8621. | Missing Data              | Reject   | Active      |
| F8697-004   | If Form 8697, Line A 'SocialSecurityNumber' has a value, then it must be equal to the Primary SSN or Spouse SSN in the Return Header.  | Incorrect Data            | Reject   | Active      |
| F8697-006   | If Form 8697, Part I, Line 10(c) 'NetAmountOfInterestYouOwe1' has a non-zero value then Part II, Line 11(d) 'NetAmountOfInterestYouOwe2' must have a zero value if an amount is entered.                   | Incorrect Data            | Reject   | Active      |
| F8697-519   | Form 8697, Line C 'EINOfEntity' must match data in the e-File database   | Database Validation Error | Reject   | Active      |
| F8814-001   | If only one Form 8814 is present in the return, then Line C checkbox 'MultipleForm8814Ind' must not be checked.  | Incorrect Data            | Reject   | Active      |
| F8814-002   | If more than one Form 8814 is present in the return, then Line C checkbox 'MultipleForm8814Ind' must be checked on one of them.  | Missing Data              | Reject   | Active      |
| F8814-003   | Form 8814, Line 4 'ChildInvestmentIncomeAmt' must be greater than 950 and less than 9500.  | Incorrect Data            | Reject   | Active      |
| F8814-004   | Form 8814, 'ChildSSN' must be within the valid range of SSN/ITIN/ATIN.   | Incorrect Data            | Reject   | Active      |

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| F8814-005    | If Form 8814, Line 14 'ChildInterestAndDivTaxBasisAmt' is less than 950, then Line 15 'ChildInterestAndDividendTaxAmt' must have a non-zero value.  | Incorrect Data            | Reject   | Active      |
| F8814-006    | If Form 8814, Line 14 'ChildInterestAndDivTaxBasisAmt' is greater than 949, then Line 15 'ChildInterestAndDividendTaxAmt' must be equal to 95.  | Incorrect Data            | Reject   | Active      |
| F8815-001    | Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 136650, if in the return, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5).                     | Incorrect Data            | Reject   | Active      |
| F8815-002    | Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 86100, if in the return, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4).   | Incorrect Data            | Reject   | Active      |
| F8826-001    | The sum of Form 8826, Line 6, 'MultiplyLine5by50Percent', and Line 7, 'DisabledAccessCredits', must not be greater than 5000.   | Incorrect Data            | Reject   | Disabled    |
| F8828-001    | Form 8828, Line 5 'MortgSbsdyOriginalLoanCIsDt' must not be before January 1, 1991.   | Incorrect Data            | Reject   | Active      |
| 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'.   | Math Error                | Reject   | Active      |
| F8834-003-01 | Form 8834, Line 1, 'VehicleYear' must not be prior to 2010 or after 2012.   | Data Mismatch             | Reject   | Active      |
| F8834-004-02 | For each "Vehicle Placed in Service Date" listed on Form 8834, Line 3 'VehiclePlacedInServiceDate', the date must be after December 31, 2010, but before January 1, 2012.   | Data Mismatch             | Reject   | Active      |
| F8834-007    | If Form 8834, Line 12 'QlfyElecVehTotBusInvstUse' has a non-zero value, then all of the following Lines must have a value: Line 1 'VehicleYear', Line 1 'VehicleMake', Line 1 'VehicleModel', Line 2 'VehicleIdentificationNum' and Line 3 'VehiclePlacedInServiceDate'       | Data Mismatch             | Reject   | Active      |
| F8834-008    | If Form 8834, Line 23 'QlfyPlugInElecVehPrsnlUsePrtCr' has a non-zero value, then all of the following Lines must have a value: Line 1 'VehicleYear', Line 1 'VehicleMake', Line 1 'VehicleModel', Line 2 'VehicleIdentificationNum' and Line 3 'VehiclePlacedInServiceDate'. | Data Mismatch             | Reject   | Active      |
| F8853-001    | Form 8853 'LTCInsurancePolicyHolderSSN' must be within the valid range of SSN/ITIN and must not be an ATIN.   | Incorrect Data            | Reject   | Active      |
| F8853-002    | Form 8853, 'MSAHolderSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data            | Reject   | Active      |
| F8853-003    | Form 8853, 'LTCInsurancePolicyHolderSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| F8853-004    | If Form 8853, Line 12 'TaxableMedicareMSADistriAmt' has a non-zero value, then Line 13a checkbox 'MedicareMSADistriMeetTaxExclnd' must be checked or Line 13b 'MedicareMSAAddnlDistriTaxAmt' must have a non-zero value.  | Missing Data              | Reject   | Active      |
| F8853-005    | If Form 8853, Line 8 'TaxableArcherMSADistriAmt' has a non-zero value, then Line 9a checkbox 'ArcherMSADistriMeetTaxExclnd' must be checked or Line 9b 'ArcherMSAAddnlDistriTaxAmt' must have a non-zero value.   | Missing Data              | Reject   | Active      |
| F8853-006    | Form 8853, Line 14b 'LTCInsuredSSN' must be within the valid range of SSN/ITIN and must not be an ATIN.   | Incorrect Data            | Reject   | Active      |
| F8853-514    | Form 8853, Line 14b 'LTCInsuredSSN' and 'LTCInsuredNameControl' must match data in the e-File database.   | Database Validation Error | Reject   | Active      |
| F8862-001    | Form 8862, Line 1 'EICEligCImFilingYr' must be equal to 'TaxYear' in the Return Header.   | Incorrect Data            | Reject   | Active      |

| Rule Number  | Rule Text  | Error Category      | Severity | Rule Status |
|--------------|--|---------------------|----------|-------------|
| F8862-002    | For each Form 8862, Line 4, 'EICeligCImDaysChldLivedInUSCnt' that has a value less than 183 days, the corresponding Line 5 'EICeligCImChildBirthMonthDay' or Line 5 'EICeligChildDeathMonthDay' must have a value.   | Missing Data        | Reject   | Active      |
| F8862-003    | If Form 8862, Line 7 'EICeligCImLivedWithOthersInd' has a choice of "Yes" indicated, then there must be at least one 'EICeligCImOtherPersonName' and 'EICeligCImOtherPersonRlnDesc' with a value among Line 7a, 7b and 7c.   | Missing Data        | Reject   | Active      |
| F8863-001-02 | Each 'AmerOppStudentSSN' that has a value on Form 8863, Line 1(b) must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or a 'DependentSSN' on Line 6c(2) of the return.   | Incorrect Data      | Reject   | Active      |
| F8863-002-02 | Each 'LifetimeStudentSSN' that has a value on Form 8863, Line 3(b) must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or a 'DependentSSN' on Line 6c(2) of the return.  | Incorrect Data      | Reject   | Active      |
| F8863-003-02 | On Form 8863, Student SSN can only be used once in either Line 1(b) 'AmerOppStudentSSN' or Line 3(b) 'LifetimeStudentSSN' to claim an Education Credit.  | Incorrect Data      | Reject   | Active      |
| F8863-006    | 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).   | Incorrect Data      | Reject   | Active      |
| F8863-008-02 | Form 8863, Line 23 'NonrefundableEducationCrAmt' must not be greater than the sum of Line 2 'TentativeAmerOppCreditAmt' and Line 6 'TentLifetimeLearningCreditAmt'.  | Incorrect Data      | Reject   | Active      |
| F8863-009-02 | Each Student SSN that has a value on Form 8863, Line 1(b) and Line 3(b) must be within the valid range of SSN/ITIN/ATIN.   | Incorrect Data      | Reject   | Active      |
| F8863-010    | Each 'AmerOppCreditNetCalcExpnssAmt' provided on Form 8863, Part I, Line 1(f) cannot exceed 2500.  | Incorrect Data      | Reject   | Active      |
| F8863-013-02 | Form 8863, Line 6 'TentLifetimeLearningCreditAmt' must not be greater than 10000, regardless of the number of Student SSNs entered.  | Incorrect Data      | Reject   | Active      |
| F8863-015    | Each 'AmerOppQualifiedExpensesAmt' provided on Form 8863, Part I, Line 1(c) cannot exceed 4000.  | Incorrect Data      | Reject   | Active      |
| F8863-018-01 | If Form 8863, Line 13 checkbox 'RefundableAmerOppCrUnder24Ind' is checked, then Line 14 'RefundableAmerOppCreditAmt' must be equal to zero if an amount is entered.  | Incorrect Data      | Reject   | Active      |
| F8863-512    | For each student in Form 8863, Part I, Line 1(a) 'AmerOppStudentNameControl' and Line 1(b) 'AmerOppStudentSSN' must match e-File database.   | Incorrect Data      | Reject   | Active      |
| F8863-513-02 | For each student in Form 8863, Line 3(a) 'LifetimeStudentNameControl' and Line 3(b) 'LifetimeStudentSSN' must match e-File database.   | Incorrect Data      | Reject   | Active      |
| F8863-528-02 | Each Student SSN that has a value on Form 8863, Line 1(b), or Line 3(b) must not be the same as that in another Form 8863 for the same tax year.   | Duplicate Condition | Reject   | Active      |
| F8865-150    | If Form 8865, Schedule K, Line 15c 'QlfyRehbltExpendRentalREActy' has a non-zero value, then Form 3468 must be attached to Line 15c.   | Missing Document    | Reject   | Active      |
| F8865-188    | If Form 8865, Schedule K, Line 10 'NetSection1231GainLoss' has a non-zero value, then Form 4797 must be attached.  | Missing Data        | Reject   | Active      |
| F8865-193    | If Form 8865, Line A2 'Category2Filer' checkbox is checked, then at least one Schedule K-1 (Form 8865), must be attached to the return.  | Missing Data        | Reject   | Active      |
| F8865-194    | If Form 8865, Schedule A, checkbox b 'OwnsConstructiveInterest' is checked, then data in the following must be provided: ['ConstructiveOwnerName' or 'ConstructiveOwnerPersonName'], ['ConstructiveOwnerUSAddress' or 'ConstructiveOwnerFrngAddress'], and ['ConstructiveOwnerSSN' or 'ConstructiveOwnerEIN' or 'MissingEINReason']. | Missing Data        | Reject   | Active      |

| Rule Number | Rule Text  | Error Category   | Severity | Rule Status |
|-------------|--|------------------|----------|-------------|
| F8865-195   | If Form 8865, Schedule B, Line 1c 'NetOfSales' has a non-zero value, then either Schedule B, Line 1a 'GrossReceiptsOrSales' or Schedule B, Line 1b 'LessReturnsAndAllowances' must have a non-zero value.  | Missing Data     | Reject   | Active      |
| F8865-196   | If Form 8865, Schedule B, Line 3 'GrossProfit' has a non-zero value, then Schedule B, Line 1c 'NetOfSales' or Schedule B, Line 2 'CostOfGoodsSold' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| F8865-197   | If form 8865, Schedule B, Line 8 'TotalIncomeLoss' has a non-zero value, then at least one of the following must have a non-zero value: Schedule B, Line 3 'GrossProfit', Schedule B, Line 4 'OrdinaryIncomeLossOtherPrtshp', Schedule B, Line 5 'NetFarmProfitLoss', Schedule B, Line 6 'NetGainFromForm4797', or Schedule B, Line 7 'OtherIncomeLoss'.   | Missing Data     | Reject   | Active      |
| F8865-198   | If Form 8865, Schedule B, Line 5 'NetFarmProfitLoss' has a non-zero value, then Schedule-F (Form 1040) must be attached to line 5.   | Missing Data     | Reject   | Active      |
| F8865-199   | If Form 8865, Schedule B, Line 21 'TotalDeductions' has a non-zero value, then at least one of the following must have a non-zero value: Schedule B, Line 9 'SalariesAndWages', or Schedule B, Line 10 'GuaranteedPaymentsToPartners', or Schedule B, Line 11 'RepairsAndMaintenance', or Schedule B, Line 12 'BadDebts', or Schedule B, Line 13 'Rent', or Schedule B, Line 14 'TaxesAndLicenses', or Schedule B, Line 15 'Interest', or Schedule B, Line 16a 'Depreciation', or Schedule B, Line 16b 'LessDepreciation', or Schedule B, Line 17 'Depletion', or Schedule B, Line 18 'RetirementPlans', or Schedule B, Line 19 'EmployeeBenefitPrograms', or Schedule B, Line 20 'OtherDeductions'. | Missing Data     | Reject   | Active      |
| F8865-200   | If Form 8865, Schedule D, Line 6(f) 'NetSTCapitalGainOrLossEntireYr' has a non-zero value, then Schedule K, Line 8 'NetShortTermCapitalGainLoss' or Schedule K, Line 11 'OtherIncomeLoss' must have a non-zero value.  | Missing Data     | Reject   | Active      |
| F8865-201   | If Form 8865, Schedule D, Line 13(f) 'NetLTCLossEntireYear' has a non-zero value, then Schedule K, Line 9a 'NetLongTermCapitalGainLoss' or Schedule K, Line 11 'OtherIncomeLoss' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| F8865-202   | If Form 8865, Line G2 'FileForm1065or1065B' checkbox is checked and Line F2 'ForeignPartnershipEIN' is present, then the first two Digits of Line F2 'ForeignPartnershipEIN' must equal an established District Office Code.   | Incorrect Data   | Reject   | Active      |
| F8865-203   | If Form 8865, Line G6 'NumOfFrnDisregardedEntOwned' has a non-zero value, then "IRS8858" must be attached to form 8865.  | Missing Document | Reject   | Disabled    |
| F8865-204   | If Form 8865, Schedule B, Line 4 'OrdinaryIncomeLossOtherPrtshp' has a non-zero value, then "Itemized Ordinary Income Loss Statement" [ItemizedOrdinaryIncomeLossStatement] must be attached to Schedule B, Line 4.  | Missing Document | Reject   | Active      |
| F8865-205   | If Form 8865, Schedule B, Line 7 'OtherIncomeLoss' has a non-zero value, then "Itemized Other Income Loss Schedule" [ItemizedOtherIncomeLossSchedule] must be attached to Schedule B, Line 7.  | Missing Document | Reject   | Active      |
| F8865-206   | If Form 8865, Schedule B, Line 20 'OtherDeductions' has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached to Schedule B, Line 20.  | Missing Document | Reject   | Active      |
| F8865-207   | If Form 8865, Schedule K, Line 3b 'ExpensesFromOtherRentalActy' has a non-zero value, then "Expenses From Other Rental Activities Schedule" [ExpensesFromOtherRentalActivitiesSchedule] must be attached to Schedule K, Line 3b.   | Missing Document | Reject   | Active      |

| Rule Number | Rule Text  | Error Category   | Severity | Rule Status |
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| F8865-208   | If Form 8865, Schedule K, Line 11 'OtherIncomeLoss' has a non-zero value, then "Itemized Other Income Loss Schedule" [ItemizedOtherIncomeLossSchedule] must be attached to Schedule K, Line 11.                                  | Missing Document | Reject   | Active      |
| F8865-209   | If Form 8865, Schedule K, Line 13a 'CharitableContributions' has a non-zero value, then "Charitable Contribution Schedule" [CharitableContributionSchedule] must be attached to Schedule K, Line 13a.                            | Missing Document | Reject   | Active      |
| F8865-210   | If Form 8865, Schedule K, Line 13d 'OtherDeductions' has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule3] must be attached to Schedule K, Line 13d.                                | Missing Document | Reject   | Active      |
| F8865-211   | If Form 8865, Schedule K, Line 17f 'OtherAMTItems' has a non-zero value, then "Other Adjustments And Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceItemsSchedule] must be attached to Schedule K, Line 17f.    | Missing Document | Reject   | Active      |
| F8865-212   | If Form 8865, Schedule L, Line 6(b) 'OtherCurrentAssetsBOY' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule L, Line 6(b).                  | Missing Document | Reject   | Active      |
| F8865-213   | If Form 8865, Schedule L, Line 6(d) 'OtherCurrentAssetsEOY' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule L, Line 6(d).                  | Missing Document | Reject   | Active      |
| F8865-214   | If Form 8865, Schedule L, Line 8(b) 'OtherInvestmentsBOY' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule L, Line 8(b).                         | Missing Document | Reject   | Active      |
| F8865-215   | If Form 8865, Schedule L, Line 8(d) 'OtherInvestmentsEOY' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule L, Line 8(d).                         | Missing Document | Reject   | Active      |
| F8865-216   | If Form 8865, Schedule L, Line 13(b) 'OtherAssetsBOY' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule L, Line 13(b).                                      | Missing Document | Reject   | Active      |
| F8865-217   | If Form 8865, Schedule L, Line 13(d) 'OtherAssetsEOY' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule L, Line 13(d).                                      | Missing Document | Reject   | Active      |
| F8865-218   | If Form 8865, Schedule L, Line 17(b) 'OtherCurrentLiabilitiesBOY' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule L, Line 17(b). | Missing Document | Reject   | Active      |
| F8865-219   | If Form 8865, Schedule L, Line 17(d) 'OtherCurrentLiabilitiesEOY' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule L, Line 17(d). | Missing Document | Reject   | Active      |
| F8865-220   | If Form 8865, Schedule L, Line 20(b) 'OtherLiabilitiesBOY' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule L, Line 20(b).                       | Missing Document | Reject   | Active      |
| F8865-221   | If Form 8865, Schedule L, Line 20(d) 'OtherLiabilitiesEOY' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule L, Line 20(d).                       | Missing Document | Reject   | Active      |
| F8865-222   | If Form 8865, Schedule M, Line 2c(a) 'TotFrngAssetsOtherBOY' has a non-zero value, then "Itemized Other Categories Statement" [ItemizedOtherCategoriesStatement] must be attached to Schedule M, Line 2c(a).                     | Missing Document | Reject   | Active      |



| Rule Number | Rule Text   | Error Category   | Severity | Rule Status |
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| F8865-223   | If Form 8865, Schedule M, Line 2c(b) 'TotFrnAssetsOtherEOY' has a non-zero value, then "Itemized Other Categories Statement" [ItemizedOtherCategoriesStatement] must be attached to Schedule M, Line 2c(b).                                       | Missing Document | Reject   | Active      |
| F8865-224   | If Form 8865, Schedule M-2, Line 4 'TotalOfOtherIncreases' has a non-zero value, then "Itemized Other Increases Schedule" [ItemizedOtherIncreasesSchedule2] must be attached to Schedule M-2, Line 4.   | Missing Document | Reject   | Active      |
| F8865-225   | If Form 8865, Schedule M-2, Line 7 'TotalOfOtherDecreases' has a non-zero value, then "Itemized Other Decrease Schedule" [ItemizedOtherDecreasesSch2] must be attached to Schedule M-2, Line 7  | Missing Document | Reject   | Active      |
| F8865-226   | If Form 8865, Schedule B, Line 9 'SalariesAndWages' has a non-zero value , then the value must be greater than zero.  | Missing Document | Reject   | Active      |
| F8865-227   | If Form 8865, Schedule B, Line 10 'GuaranteedPaymentsToPartners' has a non-zero value, then the value must be greater than zero.  | Missing Document | Reject   | Active      |
| F8865-228   | If Form 8865, Schedule B, Line 13 'Rent' has a non-zero value, then the value must be greater than zero.  | Missing Document | Reject   | Active      |
| F8865-229   | If Form 8865, Schedule B, Line 14 'TaxesAndLicenses' has a non-zero value, then the value must be greater than zero.  | Missing Document | Reject   | Active      |
| F8865-230   | If Form 8865, Schedule B, Line 15 'Interest' has a non-zero value, then the value must be greater than zero.  | Missing Document | Reject   | Active      |
| F8865-231   | If Form 8865, Schedule D, Line 12 'CapGainDistributionEntireYr' has a non-zero value, then the value must be greater than zero.   | Missing Document | Reject   | Active      |
| F8866-001   | If more than one Form 8866 is present in the return, then only one Form 8866 can have non-zero values on Line 7(d) 'TotalInterestDueOnIncrease' or Line 8(d) 'TotalInterestToBeRefunded'.   | Incorrect Data   | Reject   | Active      |
| F8873-004   | If Form 8873, Line 1 'UnderSection942a3Box' checkbox is checked, then [Section942a3Schedule] must be attached to Line 1.  | Missing Document | Reject   | Active      |
| F8873-005   | If Form 8873, Line 2 'TranslnLieuOfFSCPrvsnBox' checkbox is checked, then "Transactions In Lieu Of The FSC Provision Schedule" [TransactionsInLieuOfTheFSCProvisionsSchedule] must be attached to Line 2.   | Missing Document | Reject   | Active      |
| F8873-006   | If Form 8873, Line 5c (1)(b) 'AggregateOnTabularScheduleBox' checkbox is checked, then "Tabular Schedule Of Transactions" [TabularScheduleOfTransactions] must be attached to Form 8873.  | Missing Document | Reject   | Active      |
| F8873-007   | If Form 8873, Line 5c (1)(c) 'TabularSchOfTransactionsBox' checkbox is checked, then "Tabular Schedule Of Transactions" [TabularScheduleOfTransactions] must be attached to Form 8873.  | Missing Document | Reject   | Active      |
| F8873-008   | If Form 8873, Line 5c(2) 'GroupOfTransactionsBox, checkbox is checked, then "Tabular Schedule Of Transactions" [TabularScheduleOfTransactions] must be attached to Form 8873.   | Missing Document | Reject   | Active      |
| F8873-009   | If Form 8873, Line 17d(a) 'Section263AFrgnTradelncm' has a non-zero value, then "Additional Section 263A Costs Under Cost Of Goods Sold Schedule" [AdditionalSection263ACostsUnderCostofGoodsSoldSchedule] must be attached to Line 17d(a).       | Missing Document | Reject   | Active      |
| F8873-010   | If Form 8873, Line 17d(b) 'Section263AFrgnSaleLeasinglncm' has a non-zero value, then "Additional Section 263A Costs Under Cost of Goods Sold Schedule" [AdditionalSection263ACostsUnderCostofGoodsSoldSchedule] must be attached to Line 17d(b). | Missing Document | Reject   | Active      |
| F8873-011   | If Form 8873, Line 17e(a) 'OtherCostsFrgnTradelncm' has a non-zero value, then "Other Costs Under Cost Of Goods Sold Schedule" [OtherCostsUnderCostofGoodsSoldSchedule] must be attached to Line 17e(a).  | Missing Document | Reject   | Active      |

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| F8873-012    | If Form 8873, Line 17e(b) 'OtherCostsFrgnSaleLeasingIncm' has a non-zero value, then "Other Costs Under Cost Of Goods Sold Schedule" [OtherCostsUnderCostofGoodsSoldSchedule] must be attached to Line 17e(b).  | Missing Document | Reject   | Active      |
| F8873-013    | If Form 8873, Line 19(a) 'DeductionsFrgnTradeIncm' has a non-zero value, then "Other Expenses And Deductions Schedule" [OtherExpensesAndDeductionsSchedule] must be attached to Line 19(a).   | Missing Document | Reject   | Active      |
| F8873-014    | If Form 8873, Line 19(b) 'DeductionsFrgnSaleLeasingIncm' has a non-zero value, then "Other Expenses And Deductions Schedule" [OtherExpensesAndDeductionsSchedule] must be attached to Line 19(b).   | Missing Document | Reject   | Active      |
| F8880-001    | Form 8880, Line 14 'CrQualifiedRetirementSavAmt' must be equal to Form 1040, Line 50 'RtrSavingsContributionsCrAmt'.  | Data Mismatch    | Reject   | Active      |
| F8881-001    | Form 8881, Line 5 'CurrentYearCredit' must not be greater than 500.   | Missing Document | Reject   | Active      |
| F8885-001    | Form 8885, 'RecipientsSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| F8885-002    | If two Forms 8885 are present in the return, then their 'RecipientsSSN's must not be equal.   | Incorrect Data   | Reject   | Active      |
| F8885-003    | At least one of the following check boxes on Form 8885 must be checked: 'HealthCvrTaxCrJanuaryInd', 'HealthCvrTaxCrFebruaryInd', 'HealthCvrTaxCrMarchInd', 'HealthCvrTaxCrAprilInd', 'HealthCvrTaxCrMayInd', 'HealthCvrTaxCrJuneInd', 'HealthCvrTaxCrJulyInd', 'HealthCvrTaxCrAugustInd', 'HealthCvrTaxCrSeptemberInd', 'HealthCvrTaxCrOctoberInd', 'HealthCvrTaxCrNovemberInd', 'HealthCvrTaxCrDecemberInd'.   | Missing Data     | Reject   | Disabled    |
| F8885-004    | Form 8885 - Information provided to the IRS indicates filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.      | Incorrect Data   | Reject   | Active      |
| F8885-005    | Form 8885 - Information provided to the IRS indicates the Spouse is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242. | Incorrect Data   | Reject   | Active      |
| F8885-006    | If Form 8885 is present in the return, then 'Form8885PaperDocumentInd' must have a value in the Return Header or a binary attachment with Description "Form8885RequiredDocuments" must be present in the Return.  | Missing Data     | Reject   | Disabled    |
| F8885-007    | Form 8885, Line 2 'HealthPlanPaidAmt' must have a value greater than zero in "Column A January and February" or "Column B March-December".  | Missing Data     | Reject   | Active      |
| F8888-001-02 | The sum of all amounts on Form 8888, Line 1a 'DirectDepositRefundAmt' and Line 4 'RefundUsedForBondPurchasesAmt' and Line 5a 'BondPurchasesAmt' and Line 7 'RefundByCheckAmt' must be equal to Line 8 'TotalAllocationOfRefundAmt'.   | Math Error       | Reject   | Active      |
| F8888-002-02 | Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040, Line 74a 'RefundAmt'.  | Data Mismatch    | Reject   | Active      |
| F8888-005    | If Form 8888, Line 5c checkbox 'BeneficiaryInd' is checked, then Line 5c 'BondCoOwnerOrBeneficiaryNm' must have a value.  | Missing Data     | Reject   | Active      |

| Rule Number | Rule Text  | Error Category | Severity | Rule Status     |
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| F8888-009   | If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then it must be a multiple of 50 and must not be greater than 5000.   | Incorrect Data | Reject   | Active          |
| F8888-010   | If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDateOfDeath' must not have a value.   | Incorrect Data | Reject   | Active          |
| F8888-011   | If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDateOfDeath' must not have a value.  | Incorrect Data | Reject   | Active          |
| F8888-012   | For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchasesAmt' has a value, then it must be a multiple of 50 and must not be greater than 5000.  | Incorrect Data | Reject   | Active          |
| F8888-013   | For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchasesAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDateOfDeath' must not have a value.  | Incorrect Data | Reject   | Active          |
| F8888-014   | For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchasesAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDateOfDeath' must not have a value.   | Incorrect Data | Reject   | Active          |
| F8889-001   | Form 8889, 'RecipientsSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data | Reject   | Active          |
| F8889-002   | If two Forms 8889 are present in the return, then their 'RecipientsSSN's must not be equal.  | Incorrect Data | Reject   | Active          |
| F8891-001   | If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6a 'USTaxDeferralElectPreviousInd' must have neither choices "Yes" or "No" indicated.  | Incorrect Data | Reject   | Active          |
| F8891-002   | If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6b 'USTaxDeferralElectionFirstYr' must not have a value.   | Incorrect Data | Reject   | Active          |
| F8891-003   | If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6c 'USTaxDeferralNewElectionInd' must not be checked.  | Incorrect Data | Reject   | Active          |
| F8891-004   | If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6a 'USTaxDeferralElectPreviousInd' must have a choice indicated.   | Missing Data   | Reject   | Active          |
| F8891-005   | If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked and Line 6a 'USTaxDeferralElectPreviousInd' has choice of "Yes" indicated, then Line 6b 'USTaxDeferralElectionFirstYr' must have a value.   | Missing Data   | Reject   | Verbiage Change |
| F8891-006   | If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6c 'USTaxDeferralNewElectionInd' must be checked.  | Missing Data   | Reject   | Disabled        |
| F8891-007   | If Form 8891, Line 5 'CanadaRetirePlanBeneficiaryInd' is checked and Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then Line 6b 'USTaxDeferralElectionFirstYr' must have a value.   | Missing Data   | Reject   | Active          |
| F8891-008   | If Form 8891, Line 5 'CanadaRetirePlanBeneficiaryInd' is checked and Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then Line 6c 'USTaxDeferralNewElectionInd' must not be checked.  | Incorrect Data | Reject   | Active          |
| F8891-009   | If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then the following must have a zero value if an amount is entered: [ Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt' ]. | Incorrect Data | Reject   | Active          |

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| F8891-010   | If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then for every Line 10e 'CanadaRetireUndistrOthIncAmt', [Line 10e 'UndistributedOtherIncomeType' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].  | Incorrect Data | Reject   | Active      |
| F8891-011   | If Form 8891, Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then the following must have a zero value if an amount is entered: [ Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt' ]. | Incorrect Data | Reject   | Active      |
| F8891-012   | If Form 8891, Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then for every Line 10e 'CanadaRetireUndistrOthIncAmt', [Line 10e 'UndistributedOtherIncomeType' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].   | Incorrect Data | Reject   | Active      |
| F8891-013   | If Form 8891, Line 6c 'USTaxDeferralNewElectionInd' is checked, then the following must have a zero value if an amount is entered: [ Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt' ].                        | Incorrect Data | Reject   | Active      |
| F8891-014   | If Form 8891, Line 6c 'USTaxDeferralNewElectionInd' is checked, then for every Line 10e 'CanadaRetireUndistrOthIncAmt', [Line 10e 'UndistributedOtherIncomeType' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].  | Incorrect Data | Reject   | Active      |
| F8910-002   | For Each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDate' the date must be after December 31, 2010 but before January 01, 2012   | Incorrect Data | Reject   | Active      |
| F8910-003   | For each "Vehicle Year" listed on Form 8910, Line 1, 'VehicleYear' can not be prior to 2010.  | Incorrect Data | Reject   | Active      |
| F8910-006   | For each "Vehicle Year" listed on Form 8910, Line 1, 'VehicleYear' must be 2010, 2011, or 2012  | Incorrect Data | Reject   | Active      |
| F8910-007   | If Form 8910, Part II, Line 14 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescription' must have a value.   | Incorrect Data | Reject   | Active      |
| F8910-008   | If Form 8910, Part II, Line 14 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 2 'VehicleIdentificationNumber' must have a value.  | Incorrect Data | Reject   | Active      |
| F8910-009   | If Form 8910, Part II, Line 14 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDate' must have a value.   | Incorrect Data | Reject   | Active      |
| F8910-010   | If Form 8910, Part III, Line 22 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleDescription' must have a value.  | Incorrect Data | Reject   | Active      |
| F8910-011   | If Form 8910, Part III, Line 22 'PersonalUsePartOfCredit' has a non-zero value, then Part I Line 2 'VehicleIdentificationNumber' must have a value.   | Incorrect Data | Reject   | Active      |
| F8910-012   | If Form 8910, Part III, Line 22 'PersonalUsePartOfCredit' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDate' must have a value.  | Incorrect Data | Reject   | Active      |
| F8917-001   | Each 'StudentSSN' on Form 8917, Line 1b must not be equal to an 'AmerOppStudentSSN' on Form 8863, Line 1(b).  | Incorrect Data | Reject   | Active      |
| F8917-002   | Each 'StudentSSN' on Form 8917, Line 1b must not be equal to a 'LifetimeStudentSSN' on Form 8863, Line 3(b).  | Incorrect Data | Reject   | Active      |

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| F8917-003   | If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is greater than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 2001. | Incorrect Data | Reject   | Active      |
| F8917-004   | If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 4001.    | Incorrect Data | Reject   | Active      |
| F8917-005   | If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is greater than 130000 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 6 'TuitionAndFeesDedAmt' must be less than 2001.  | Incorrect Data | Reject   | Active      |
| F8917-006   | If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 130001 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Form 8917, Line 6 'TuitionAndFeesDedAmt' must be less than 4001.  | Incorrect Data | Reject   | Active      |
| F8917-007   | Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' must be less than 160001, if filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2).  | Incorrect Data | Reject   | Active      |
| F8917-008   | Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' must be less than 80001, if filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)].   | Incorrect Data | Reject   | Active      |
| F8917-009   | Form 8917, Line 6 'TuitionAndFeesDedAmt' must be equal to Form 1040, Line 34 'TuitionAndFeesDedAmt'.   | Data Mismatch  | Reject   | Active      |
| F8917-011   | Each 'StudentSSN' on Form 8917, Line 1b must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or any 'DependentSSN' on Line 6c(2) of the return.   | Incorrect Data | Reject   | Active      |
| F8917-012   | If Form 8917 is present in the return, then Line 3, 'TotalIncomeAmt' must be equal to Form 1040, Line 22 'TotalIncomeAmt'.   | Incorrect Data | Reject   | Active      |
| F8919-001   | Form 8919, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data | Reject   | Active      |
| F8919-002   | If two Forms 8919 are present in the return, then their SSN's must not be equal.   | Incorrect Data | Reject   | Active      |
| F8919-003   | For each firm on Form 8919 with a value of "A" or "B" or "C" on column (c) 'UncollectedSocSecMedReasonCd', the corresponding 'CorrespondenceReceivedDt' on column (d) must have a value.   | Missing Data   | Reject   | Active      |
| F8930-001   | Form 8930 'QlfyDsstrQualifiedTaxpayerSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data | Reject   | Active      |
| F8930-002   | If two Forms 8930 are present in the return, then their 'QlfyDsstrQualifiedTaxpayerSSN's must not be equal.  | Incorrect Data | Reject   | Active      |
| F8936-004   | If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDate' must be later than December 31, 2010 and before January 1, 2012.   | Incorrect Data | Reject   | Active      |
| F8936-005   | If Form 8936 is present, then for each vehicle listed on Line 1, 'VehicleYear' must be 2010, 2011 or 2012.   | Incorrect Data | Reject   | Active      |
| F8936-006   | If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescription' must have a value.  | Incorrect Data | Reject   | Active      |
| F8936-007   | If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleIdentificationNumber' must have a value.   | Incorrect Data | Reject   | Active      |
| F8936-008   | If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value.  | Incorrect Data | Reject   | Active      |

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| F8936-009   | If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleDescription' must have a value.   | Incorrect Data | Reject   | Active      |
| F8936-010   | If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleIdentificationNumber' must have a value.  | Incorrect Data | Reject   | Active      |
| F8936-011   | If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value  | Incorrect Data | Reject   | Active      |
| F8941-001   | Form 8941 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data | Reject   | Active      |
| F8941-002   | If two Forms 8941 are present in the return, their SSN's must not be equal.  | Incorrect Data | Reject   | Active      |
| F8941-003   | If Form 8941, Line 2 'SmllEmplrHIPFTEEmplForTxYrCnt' has a value greater than "24", then Line 3 'AvgAnnualWagesPdForTxYrAmt', Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmllEmplrHIPPotentiallyPaidAmt', Line 6 'SmllEmplrEligibleHIPPaidAmt', Line 7 'SmllEmplrEligHIPTimesPctAmt', Line 8 'SmllEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt' and Line 12 'SmallerAnnualWgPdOrHIPPdAmt', must be equal to zero if an amount is entered.  | Incorrect Data | Reject   | Active      |
| F8941-004   | If Form 8941, Line 3 'AvgAnnualWagesPdForTxYrAmt' has a value greater than "49999", then Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmllEmplrHIPPotentiallyPaidAmt', Line 6 'SmllEmplrEligibleHIPPaidAmt', Line 7 'SmllEmplrEligHIPTimesPctAmt', Line 8 'SmllEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt', Line 11 'HIPPdLessTotStPremOrCrAmt', and Line 12 'SmallerAnnualWgPdOrHIPPdAmt', must be equal to zero if an amount is entered. | Incorrect Data | Reject   | Active      |
| F8941-005   | If Form 8941, line 6 'SmllEmplrEligibleHIPPaidAmt' has a non-zero value, then it must be equal to Line 4 'HIPPaidForEmplEmployedForCrAmt' or Line 5 'SmllEmplrHIPPotentiallyPaidAmt', whichever is less.   | Data Mismatch  | Reject   | Active      |
| F8941-006   | If Form 8941, Line 16 'SumSmllrAmtAndCreditForHIPAmt' has a non-zero value and Line 18 'SmllEmplrHIPSumLessAllocAmt' has a zero value, then the amount on Line 16 must be equal to the sum of all Form 3800, Line 4h(c) 'SmallEmployerHIPCcreditAmt'.  | Data Mismatch  | Reject   | Disabled    |
| F8941-007   | If Form 8941, Line 18 'SmllEmplrHIPSumLessAllocAmt' has a non-zero value, then the amount must be equal to the sum of Form 3800, Line 4h(c) 'SmallEmployerHIPCcreditAmt'.  | Data Mismatch  | Reject   | Disabled    |
| F9465-001   | Form 9465, Line 7 'TaxDueAmt' must not be greater than 25000.  | Incorrect Data | Reject   | Active      |
| F9465-002   | Form 9465, Line 9 'PaymentDueAmt' must not be less than 25.  | Incorrect Data | Reject   | Active      |
| F9465-014   | Form 9465, Line 1 'PrimarySSN' must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data | Reject   | Active      |
| F9465-015   | If Form 9465, Line 1 'SpouseSSN' has a value, then it must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data | Reject   | Active      |
| F9465-016   | If Form 9465, Line 11a 'RoutingTransitNumber' has a value, then Line 11b 'BankAccountNumber' must also have a value.   | Missing Data   | Reject   | Active      |
| F9465-017   | If Form 9465, Line 11b 'BankAccountNumber' has a value, then Line 11a 'RoutingTransitNumber' must also have a value.   | Missing Data   | Reject   | Active      |
| F9465-018   | In Form 9465, one of the following must have a value: Line 3 Home 'PhoneNumber' or Line 4 Work 'PhoneNumber' or Line 3 Home 'ForeignPhoneNumber' or Line 4 Work 'ForeignPhoneNumber'.  | Missing Data   | Reject   | Active      |
| F9465-019   | If IRS Payment Record is present in the return, then Form 9465, Line 8 'PaymentAmt' must be equal to 'PaymentAmount' in IRS Payment Record.  | Incorrect Data | Reject   | Active      |
| F9465-020   | If Form 9465, Line 1'SpouseName' has a value, then 'SpouseNameControl' must also have a value.   | Missing Data   | Reject   | Active      |

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| F9465-021    | If any of the following on Form 9465 has a value, it must not be all zeros: [Line 3 Home 'PhoneNumber' and Line 4 Work 'PhoneNumber' and Line 3 Home 'ForeignPhoneNumber' and Line 4 Work 'ForeignPhoneNumber' ].  | Incorrect Data   | Reject   | Active      |
| F982-003     | If Form 982, Line 1d 'DschrgOfQlfyRealPropBusIndbt' is checked, Line 4 'AmtExclDForDschrgQlfyRealProp' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| F982-004     | If Form 982, Line 1c 'DschrgOfQualifiedFarmlndbt' checkbox is checked and Lines 1a 'DschrgOfIndbtlnATitle11Case', Line 1b 'DschrgOfIndbtToExtentInsolvent', and Line 1d 'DschrgOfQlfyRealPropBusIndbt' checkboxes are not checked, then Line 10a 'AmtExclDToRdcBasisOfProperty' must equal zero if an amount is entered. | Incorrect Data   | Reject   | Active      |
| F982-005     | If Form 982, Line 5 'AmtExclDUnderSection108b5' has a non zero value, then the [ElectionToReduceBasisOfDeprecPropUnderIRC1017Statement ] must be attached.   | Missing Document | Reject   | Active      |
| F982-010     | If Form 982 Line 1e 'DschrgOfQlfyPrincipalResidence' checkbox is checked then Form 982 Line 10b 'AmtExclDToRdcPrncResidence' must have a non-zero value.   | Incorrect Data   | Reject   | Disabled    |
| FPYMT-042-02 | 'PaymentAmount' in the IRS Payment Record must not be more than 200% of the Form 1040, Line 76 'AmountOwedAmt' amount. If a value is not provided on Form 1040, Line 76, treat that value as zero.   | Incorrect Data   | Reject   | Active      |
| FPYMT-043-02 | If the processing date is after June 20, 2012, but prior to September 23, 2012, then 'EstimatedPaymentDueDate' in the IRS ES Payment Record must be September 17, 2012 or January 15, 2013.  | Incorrect Data   | Reject   | Active      |
| FPYMT-044-02 | If the processing date is after September 22, 2012, but prior to January 1, 2013, then 'EstimatedPaymentDueDate' in the IRS ES Payment Record must be January 15, 2013.  | Incorrect Data   | Reject   | Active      |
| FPYMT-045-01 | The 'EstimatedPaymentDueDate' in the IRS ES Payment Record must not be the same as another IRS ES Payment Record filed with the same return.   | Incorrect Data   | Reject   | Active      |
| FPYMT-046-02 | If the processing date is after December 31, 2011, but prior to January 16, 2012, then 'EstimatedPaymentDueDate' in the IRS ES Payment Record must be April 17, 2012 or June 15, 2012 or September 17, 2012.   | Incorrect Data   | Reject   | Active      |
| FPYMT-047-02 | If the processing date is after April 22, 2012, but prior to June 21, 2012, then 'EstimatedPaymentDueDate' in the IRS ES Payment Record must be June 15, 2012 or September 17, 2012 or January 15, 2013.   | Incorrect Data   | Reject   | Active      |
| FPYMT-056-02 | If the processing date is after January 15, 2012, but prior to April 23, 2012, then 'EstimatedPaymentDueDate' in the IRS ES Payment Record must be April 17, 2012 or June 15, 2012 or September 17, 2012 or January 15, 2013.  | Incorrect Data   | Reject   | Active      |
| FPYMT-062    | Tax payer's Day Time Phone Number in IRS Payment Record must not equal all zeros   | Incorrect Data   | Reject   | Active      |
| FPYMT-063    | Tax payer's Day Time Phone Number in IRS ES Payment Record must not equal all zeros  | Incorrect Data   | Reject   | Active      |
| FPYMT-068    | 'PaymentAmount' in the IRS Payment Record must not be greater than 99,999,999.   | Incorrect Data   | Reject   | Active      |
| FPYMT-069    | 'PaymentAmount' in the IRS ES Estimated Payment Record must not be greater than 99,999,999.  | Incorrect Data   | Reject   | Active      |
| FPYMT-072    | If the timestamp (in the GTX key or the Send Submissions Receipt) is on or before the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must be on the due date or before the due date.  | Incorrect Data   | Reject   | Active      |
| FPYMT-073    | If the timestamp (in the GTX key or the Send Submissions Receipt) is on or before the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not more than 5 days prior to the received date.  | Incorrect Data   | Reject   | Active      |

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| FPYMT-074   | If the timestamp (in the GTX key or the Send Submissions Receipt) is after the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not be later than the date the return was received.                           | Incorrect Data            | Reject   | Active      |
| FPYMT-075   | If the timestamp (in the GTX key or the Send Submissions Receipt) is after the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not be prior to five days before the date the return was received by the IRS. | Incorrect Data            | Reject   | Active      |
| FT-001      | If Form T, Part I, Line 5a, 'AmountOfOtherConsideration' has a non-zero value then Part I, Line 5b, 'NatureOfOtherConsideration' must have a value.   | Missing Data              | Reject   | Active      |
| FT-002      | If Form T, Part III, Line 5a, 'AmountRcvdInOtherConsideration' has a non-zero value then Part III, Line 5b, 'NatureOfOtherConsideration', must have a value.  | Missing Data              | Reject   | Active      |
| FT-003      | If Form T, Part I, Line 3b 'DateAcquired' has a value, then the date must be after December 31, 2010 but before January 1, 2012.  | Incorrect Data            | Reject   | Active      |
| FT-004      | If Form T, Part III, Line 3b 'DateOfSale' has a value, then the date must be after December 31, 2010 but before January 1, 2012.  | Incorrect Data            | Reject   | Active      |
| FW2-002     | Form W-2, Line 1 'WagesAmt' must have a value greater than zero unless Combat Pay has been excluded from income.  | Incorrect Data            | Reject   | Active      |
| FW2-003-01  | Form W-2, Line a, 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Data Mismatch             | Reject   | Active      |
| FW2-007     | City of Form W-2, Line C 'EmployerUSAddress' must contain at least three characters.  | Incorrect Data            | Reject   | Active      |
| FW2-008     | City of Form W-2, Line C 'EmployerForeignAddress' must contain at least three characters.   | Incorrect Data            | Reject   | Active      |
| FW2-499     | Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return.  | Incorrect Data            | Reject   | Active      |
| FW2-502     | Form W-2, Line B 'EmployerEIN' must match data in the eFile database.   | Incorrect Data            | Reject   | Active      |
| FW2-505-01  | Form W-2, Line B 'EmployerEIN' was issued after the Tax Year in the Return Header.  | Incorrect Data            | Reject   | Active      |
| FW2G-001    | If Form W-2G, Line 2 'FederalIncomeTaxWithheldAmt' has a value greater than zero, then it must be less than Line 1 'GamblingWinGrossWinningAmt'.  | Incorrect Data            | Reject   | Active      |
| FW2G-002    | Form W-2G, 'PayerSSN' is invalid for processing an Individual e-filed return.   | Incorrect Data            | Reject   | Active      |
| FW2G-003    | Form W-2G, 'PayerEIN' is invalid for processing an Individual e-filed return.   | Incorrect Data            | Reject   | Active      |
| FW2G-007    | If Form W-2G, Payer Address is a US Address, then the first five digits of the Zip Code must be within the valid ranges of zip codes for the corresponding State Abbreviation. See Publication 4164.  | Incorrect Data            | Reject   | Active      |
| FW2G-502    | Form W-2G, 'PayerEIN' must match data in the e-File database.   | Database Validation Error | Reject   | Active      |
| FW2G-505    | Form W-2G, 'PayerEIN' was issued after the Tax Year in the Return Header.   | Incorrect Data            | Reject   | Active      |
| FW2G-599    | Form W-2G, 'PayerSSN' must match data in the e-File database.   | Database Validation Error | Reject   | Active      |
| IND-001     | 'PreparerSSN' in the Return Header must not be all zeros or all nines.  | Incorrect Data            | Reject   | Active      |
| IND-002     | The 'TaxPeriodEndDate' in the Submission Manifest must be less than the "Received Date".  | Incorrect Data            | Reject   | Active      |
| IND-003     | 'BankAccountNumber' in IRS Payment Record must not equal all zeros.   | Incorrect Data            | Reject   | Active      |
| IND-004     | 'BankAccountNumber' in 1040ES Estimated Payment Record must not equal all zeros.  | Incorrect Data            | Reject   | Active      |
| IND-005     | If Form 9465 and IRS Payment Record are present in the return, then Form 9465, 'PaymentAmt' must be equal to 'PaymentAmount' in IRS Payment Record.   | Incorrect Data            | Reject   | Active      |
| IND-006     | 'SpouseSSN' in the Return Header must not be equal to 'PrimarySSN' in the Return Header.  | Incorrect Data            | Reject   | Active      |



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| IND-007     | If checkbox 'ProtectiveSec108iELCRecordInd' is checked in the return, then [GeneralDependencyMedium] with Description beginning with 'Section 108(i) election explanation' must be attached to the return.   | Missing Document | Reject          | Active      |
| IND-009     | 'TaxYear' specified in the Submission Manifest must equal the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return.   | Incorrect Data   | Reject and Stop | Active      |
| IND-010     | 'TaxYear' must equal the year of the 'TaxPeriodBeginDate' ('YYYY' digits) in the Submission Manifest.  | Incorrect Data   | Reject and Stop | Active      |
| IND-011     | 'TaxYear' must equal the year of the 'TaxPeriodEndDate' ('YYYY' digits) in the Submission Manifest.  | Incorrect Data   | Reject and Stop | Active      |
| IND-012     | If 'WagesLit' in [WagesNotShownSchedule] has the value "FEC", then [FECRecord] must be present in the return.  | Missing Document | Reject          | Active      |
| IND-013     | In the Return Header, 'PreparerSSN' or 'PTIN' or 'STIN' or 'PreparerFirmIDNumber' must have a value, if any one of the following is true: (1) checkbox 'SelfEmployed' is checked; (2) 'PreparerPersonName' or 'PreparerFirmName' or 'PreparerUSAddress' or 'PreparerForeignAddress' has a value. | Missing Data     | Reject          | Active      |
| IND-014     | 'EmployeeTIN' and 'EmployeeNameControl' in [FECRecord] must be the same as [ 'PrimarySSN' and 'PrimaryNameControl' ] or [ 'SpouseSSN' and 'SpouseNameControl' ] in the Return Header.  | Incorrect Data   | Reject          | Active      |
| IND-015     | If checkbox 'WorkPerformedResidingInUSInd' is checked in [FECRecord], then 'USAddress' must have a value.  | Incorrect Data   | Reject          | Active      |
| IND-016     | If 'USAddress' has a value in [FECRecord], then checkbox 'WorkPerformedResidingInUSInd' must be checked.   | Missing Data     | Reject          | Active      |
| IND-017     | If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then the following fields must have a value: 'IPAddress', 'IPDate', 'IPTime', 'IPTimezone'.   | Missing Data     | Reject          | Active      |
| IND-018     | If 'PrimaryDateOfDeath' has a value in the return, then 'InCareOfName' in the Filer address in the Return Header must have a value.  | Missing Data     | Reject          | Active      |
| IND-019     | If 'SpouseDateOfDeath' has a value in the return, then 'InCareOfName' in the Filer address in the Return Header must have a value.   | Missing Data     | Reject          | Active      |
| IND-020     | If 'PaidPreparerInformation' is present in the Return Header, then 'NonPaidPreparerCd' must not have a value in the return.  | Incorrect Data   | Reject          | Active      |
| IND-021     | If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'PrimarySignature' has a value, then 'PrimaryDateOfBirth' must have a value.   | Missing Data     | Reject          | Active      |
| IND-022     | If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'SpouseSignature' has a value, then 'SpouseDateOfBirth' must have a value.   | Missing Data     | Reject          | Active      |
| IND-023     | If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and 'PrimarySignature' has a value, then 'PrimaryDateOfBirth' must have a value.  | Missing Data     | Reject          | Active      |
| IND-024     | If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and 'SpouseSignature' has a value, then 'SpouseDateOfBirth' must have a value.  | Missing Data     | Reject          | Active      |
| IND-025     | If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.  | Missing Data     | Reject          | Active      |
| IND-026     | If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.   | Missing Data     | Reject          | Active      |

| Rule Number | Rule Text  | Error Category            | Severity | Rule Status |
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| IND-027     | If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.          | Missing Data              | Reject   | Active      |
| IND-028     | If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.     | Missing Data              | Reject   | Active      |
| IND-029     | If 'WagesLit' in [WagesNotShownSchedule], has the value "FEC", then the corresponding 'WagesNotShownAmt' must be equal to the sum of the 'ForeignEmployerCompensationAmt' from all of the FEC Records present in the return. | Incorrect Data            | Reject   | Active      |
| IND-030     | If [FEC Record] is present in the return, then in [WagesNotShownSchedule], there must be at least one 'WagesLit' that has the value "FEC".   | Incorrect Data            | Reject   | Active      |
| IND-031     | 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGI' in the Return Header must match the e-File database.  | Incorrect Data            | Reject   | Active      |
| IND-032     | 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpousePriorYearAGI' in the Return Header must match the e-File database.   | Incorrect Data            | Reject   | Active      |
| IND-033     | The year of 'PrimaryDateOfDeath' must not be less than 'TaxYear' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| IND-034     | The year of 'SpouseDateOfDeath' must not be less than 'TaxYear' in the Return Header.  | Incorrect Data            | Reject   | Active      |
| IND-035     | 'PrimaryDateOfDeath' in the return must match that in the e-File database.   | Database Validation Error | Reject   | Active      |
| IND-036     | 'SpouseDateOfDeath' in the return must match that in the e-File database.  | Database Validation Error | Reject   | Active      |
| IND-037     | If 'PrimaryDateOfDeath' has a value, then the Filer address in the Return Header must not be a Foreign Address.  | Incorrect Data            | Reject   | Active      |
| IND-038     | If 'SpouseDateOfDeath' has a value, then the Filer address in the Return Header must not be a Foreign Address.   | Incorrect Data            | Reject   | Active      |
| IND-039     | If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' must have a value.   | Incorrect Data            | Reject   | Active      |
| IND-040     | If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePhone' must have a value.  | Incorrect Data            | Reject   | Active      |
| IND-041     | If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePIN' must have a value.  | Incorrect Data            | Reject   | Active      |
| IND-042     | If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then checkbox 'SurvivingSpouseInd' must not be checked.  | Incorrect Data            | Reject   | Active      |
| IND-043     | If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then checkbox 'PersonalRepresentativeInd' must not be checked.   | Incorrect Data            | Reject   | Active      |
| IND-044     | If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then 'PrimaryDateOfDeath' must not have a value.   | Incorrect Data            | Reject   | Active      |
| IND-045     | If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then 'SpouseDateOfDeath' must not have a value.  | Incorrect Data            | Reject   | Active      |
| IND-046     | Form 8862 must be present in the return. e-File database indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance.  | Incorrect Data            | Reject   | Active      |
| IND-047     | The e-File database indicates a First Time Homebuyer Installment Payment is due for the Primary SSN. A Form 1040 must be filed, with the repayment amount included on Form 1040, Line 59b.                                   | Missing Data              | Reject   | Disabled    |

| Rule Number | Rule Text  | Error Category            | Severity | Rule Status |
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| IND-048     | The e-File database indicates a First Time Homebuyer Installment Payment is due for the Spouse SSN. A Form 1040 must be filed, with the repayment amount included on Form 1040, Line 59b.  | Missing Data              | Reject   | Disabled    |
| IND-049     | Tax returns from the U.S. Possessions of American Samoa, Guam, U.S. Virgin Islands and the Commonwealth of the Northern Mariana Islands may not be electronically filed.   | Unsupported               | Reject   | Active      |
| IND-050     | Data on the tax return indicates that the filer is a bona fide resident of Puerto Rico with only Puerto Rico income and do not have a U. S. tax filing obligation.   | Unsupported               | Reject   | Active      |
| IND-178     | The return you submitted could not be processed for one of the following reasons: The Primary SSN of the Tax Form is locked because the Social Security Administration's records identified the taxpayer as being deceased or Information on your account indicates that you may not be eligible to file your return electronically. If you received Letter 4869C please refer to that letter for additional information, make corrections and resubmit your return electronically. Otherwise, please submit a paper return to the processing center appropriate for your address. | Database Validation Error | Reject   | Active      |
| IND-179     | The Spouse SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records.   | Database Validation Error | Reject   | Active      |
| IND-508     | Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return for which filing status is Married Filing Jointly or [filing status is Head of Household and the Spouse exemption is claimed].  | Database Validation Error | Reject   | Active      |
| IND-509     | Spouse SSN in the Return Header must not equal a Dependent SSN [ or Qualifying Child's SSN for 1040SS(PR) ] on this tax return or on another tax return.   | Incorrect Data            | Reject   | Active      |
| IND-510     | Spouse SSN in the Return Header must not be equal to the Primary SSN on another tax return.  | Duplicate Condition       | Reject   | Active      |
| IND-512     | Each Dependent's SSN (or Qualifying Child SSN on Form 1040SS(PR)) on this return must not match the Spouse SSN on this return or another return.   | Incorrect Data            | Reject   | Active      |
| IND-513     | The Spouse SSN in the Return Header must not be equal to the Spouse SSN in another return filed for the same tax year.   | Duplicate Condition       | Reject   | Active      |
| IND-515     | The Primary SSN in the Return Header must not be equal to the Primary SSN in another return filed for the same tax year.   | Duplicate Condition       | Reject   | Active      |
| IND-521     | The Year of Birth of the Primary SSN must not be greater than the Tax Year in the Return Header.   | Incorrect Data            | Reject   | Active      |
| IND-531     | If Primary Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.   | Database Validation Error | Reject   | Active      |
| IND-532     | If Spouse Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.  | Database Validation Error | Reject   | Active      |
| IND-570     | The Year of Birth of the Spouse SSN must not be greater than the Tax Year in the Return Header.  | Database Validation Error | Reject   | Active      |
| IND-664     | If the Primary SSN appears more than once in the e-File database, then 'PINTypeCode' in the Return Header must not have the value "Self-Select On-Line".   | Database Validation Error | Reject   | Active      |
| IND-665     | If the Primary SSN appears more than once in the e-File database, then 'PINTypeCode' in the Return Header must not have the value "Self-Select Practitioner".  | Database Validation Error | Reject   | Active      |
| IND-666     | If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCode' must not have the value "Self-Select On-Line".   | Database Validation Error | Reject   | Active      |
| IND-667     | If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCode' must not have the value "Self-Select Practitioner".  | Database Validation Error | Reject   | Active      |
| IND-672     | In the Return Header, if 'PINTypeCode' has the value "Practitioner" or "Self-Select Practitioner", then 'PractitionerPIN' must have a value.   | Missing Data              | Reject   | Active      |

| Rule Number  | Rule Text  | Error Category            | Severity        | Rule Status |
|--------------|--|---------------------------|-----------------|-------------|
| IND-673      | In the Return Header, if 'PINTypeCode' has the value "Self-Select On-Line", then 'PractitionerPIN' must not have a value.  | Missing Data              | Reject          | Active      |
| IND-674      | If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCode' in the Return Header must not have the value "Self-Select On-Line".   | Database Validation Error | Reject          | Active      |
| IND-675      | If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCode' in the Return Header must not have the value "Self-Select Practitioner".  | Database Validation Error | Reject          | Active      |
| IND-679      | If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCode' must not have the value "Self-Select On-Line".  | Database Validation Error | Reject          | Active      |
| IND-680      | If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCode' must not have the value "Self-Select Practitioner".   | Database Validation Error | Reject          | Active      |
| IND-689      | The year of the 'PrimarySignatureDate' in the Return Header must be equal to the processing year.  | Missing Document          | Reject          | Active      |
| IND-694      | If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", then 'JuratDisclosureCode' must have the value "Self Select PIN By ERO".   | Incorrect Data            | Reject          | Active      |
| IND-695      | If 'PINTypeCode' in the Return Header has the value "Practitioner", then 'JuratDisclosureCode' must have the value "Practitioner PIN".   | Incorrect Data            | Reject          | Active      |
| IND-696      | If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then 'JuratDisclosureCode' must have the value "Online Self Select PIN".  | Incorrect Data            | Reject          | Active      |
| IND-699      | If 'PINTypeCode' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGI' and 'PrimaryPriorYearPIN' and 'PrimaryElectronicFilingPIN' and 'SpousePriorYearAGI' and 'SpousePriorYearPIN' and 'SpouseElectronicFilingPIN'. | Incorrect Data            | Reject          | Active      |
| IND-769      | 'IdentityProtectionPIN' in the Return Header must be six numeric digits.   | Incorrect Data            | Reject          | Active      |
| R0000-002    | The return type must be specified for each return in the return header.  | Missing Data              | Reject and Stop | Active      |
| R0000-003    | The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.   | Missing Data              | Reject and Stop | Active      |
| R0000-004    | The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.                                   | Data Mismatch             | Reject and Stop | Active      |
| R0000-007-01 | For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding State Abbreviation. See Publication 4164.   | Incorrect Data            | Reject          | Active      |
| R0000-019    | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).   | Data Mismatch             | Reject          | Active      |
| R0000-020    | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.  | Incorrect Data            | Reject          | Active      |
| R0000-022    | If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.   | Incorrect Data            | Reject          | Active      |
| R0000-024    | If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then the first three digits of the zip code must be in the range 962 - 966.   | Incorrect Data            | Reject          | Active      |
| R0000-030    | In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.   | Data Mismatch             | Reject          | Active      |

| Rule Number  | Rule Text   | Error Category            | Severity        | Rule Status |
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| R0000-046    | For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900. | Incorrect Data            | Reject          | Active      |
| R0000-051    | The Federal Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header  | Data Mismatch             | Reject          | Active      |
| R0000-052    | The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.   | Data Mismatch             | Reject          | Active      |
| R0000-054    | The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.  | Data Mismatch             | Reject          | Active      |
| R0000-057    | Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.   | Missing Data              | Reject          | Active      |
| R0000-058    | An XML document that represents a binary attachment must have a valid reference to an attached file.  | Missing Data              | Reject          | Active      |
| R0000-060    | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.  | Incorrect Data            | Reject          | Active      |
| R0000-067    | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.  | Incorrect Data            | Reject and Stop | Active      |
| R0000-075    | The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.  | Incorrect Data            | Reject          | Active      |
| R0000-080    | The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.  | Data Mismatch             | Reject and Stop | Active      |
| R0000-081    | The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.  | Data Mismatch             | Reject and Stop | Active      |
| R0000-082    | The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.  | Missing Data              | Reject and Stop | Active      |
| R0000-087-01 | EIN of the Paid Preparer Firm in the Return Header must not equal all zeros or all nines.   | Incorrect Data            | Reject          | Active      |
| R0000-088    | The eight numeric digits of the PTIN (of the Paid Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.   | Incorrect Data            | Reject          | Active      |
| R0000-090    | The Imperfect Return Indicator in the Return Header was checked but does not meet the conditions of an imperfect return.  | Database Validation Error | Alert           | Active      |
| R0000-092-01 | 'PrimarySSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.   | Incorrect Data            | Reject          | Active      |
| R0000-093-01 | If 'SpouseSSN' in the Return Header has a value, then it must be within the valid range of SSN/ITIN and must not be an ATIN.  | Incorrect Data            | Reject          | Active      |
| R0000-095-01 | 'PrimarySignature' in the Return Header must not equal all zeros.   | Incorrect Data            | Reject          | Active      |
| R0000-096-01 | 'SpouseSignature' in the Return Header must not equal all zeros.  | Incorrect Data            | Reject          | Active      |
| R0000-097-02 | 'TaxYear' in the Return Header must be equal to "2009" or "2010" or "2011" for the processing year 2012.  | Incorrect Data            | Reject          | Active      |
| R0000-113    | The eight numeric digits of the STIN (of the Paid Preparer) following the letter S, must not equal all zeros or all nines in the Return Header.   | Incorrect Data            | Reject          | Active      |
| R0000-114    | The Submission Manifest's 'TaxPeriodBeginDate' value for month and day should be January 1.   | Incorrect Data            | Reject          | Active      |
| R0000-115    | The Submission Manifest's 'TaxPeriodEndDate' value for month and day should be December 31.   | Incorrect Data            | Reject          | Active      |
| R0000-116-01 | If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then State must have the value "AA", "AE" or "AP".  | Incorrect Data            | Reject          | Active      |
| R0000-117    | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "DPO" OR "FPO".   | Incorrect Data            | Reject          | Active      |

| Rule Number  | Rule Text  | Error Category            | Severity        | Rule Status |
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| R0000-118-01 | If first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then 'OriginatorTypeCd' in the Return Header must have the value "OnlineFiler".   | Incorrect Data            | Reject and Stop | Active      |
| R0000-119-01 | If 'OriginatorTypeCd' in the Return Header has the value "OnlineFiler", then the first two digits of the EFIN in the IRS Submission Manifest must be 10 or 21 or 32 or 44 or 53.   | Incorrect Data            | Reject and Stop | Active      |
| R0000-120    | The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.  | Unsupported               | Reject and Stop | Active      |
| R0000-121    | The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.  | Unsupported               | Reject and Stop | Active      |
| R0000-123    | If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.  | Missing Data              | Reject          | Active      |
| R0000-125    | The Name in the Return Header must contain a less-than sign (<).   | Incorrect Data            | Reject          | Active      |
| R0000-126    | There can be no more than two less-than signs (<) in the Name in the Return Header.  | Incorrect Data            | Reject          | Active      |
| R0000-127    | The character following the first less-than sign in the Name in the Return Header must be an alphabetic character.   | Incorrect Data            | Reject          | Active      |
| R0000-129-01 | The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing.   | Incorrect Data            | Reject          | Active      |
| R0000-130-01 | The 4th and 5th digits of the 'SpouseSSN' in the Return Header must be equal to "00" for testing.  | Incorrect Data            | Reject          | Active      |
| R0000-142    | If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return. In future years, tax returns may be rejected if an SSN, or any number that is not a valid PTIN, is included in this field. | Incorrect Data            | Alert           | New         |
| R0000-143    | Tax Year in the IRS Submission Manifest must have a value.   | Missing Data              | Reject and Stop | Active      |
| R0000-500    | Primary SSN and the Primary Name Control in the Return Header must match the e-File database.  | Database Validation Error | Reject and Stop | Active      |
| R0000-503    | Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.  | Database Validation Error | Reject and Stop | Active      |
| R0000-504-01 | Each 'DependentSSN' and the corresponding 'DependentNameControl' that has a value on Line 6c(2) of the return, must match the SSN and Name Control in the e-File database.   | Database Validation Error | Reject          | Active      |
| R0000-507-01 | 'DependentSSN' on Line 6c(2) of the return was used as a Dependent SSN in a previously filed tax return for the same tax period.   | Duplicate Condition       | Reject          | Active      |
| R0000-530-01 | If Line 4 checkbox "Head of household" is checked in the return (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.   | Database Validation Error | Reject and Stop | Active      |
| R0000-533-01 | If a Dependent's Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.   | Database Validation Error | Reject          | Active      |
| R0000-544-01 | The Primary SSN must not be the same as a Dependent SSN on another tax return if any dependents are listed in this return.   | Database Validation Error | Reject          | Active      |
| R0000-571-01 | For each DependentSSN in the tax return, the Year of Birth in the e-File database must not be greater than the Tax Year in the Return Header.  | Database Validation Error | Reject          | Active      |
| R0000-902    | Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.   | Duplicate Condition       | Reject and Stop | Active      |

| Rule Number     | Rule Text  | Error Category            | Severity        | Rule Status |
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| R0000-904       | Software ID in the Return Header must have passed testing for the form family and tax year.  | Database Validation Error | Reject and Stop | Active      |
| R0000-905       | Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.  | Database Validation Error | Reject and Stop | Active      |
| R0000-906       | Routing Transit Number (RTN) included in the return must be present in the e-File database.  | Database Validation Error | Reject          | Active      |
| SA-F1040-001-02 | If Schedule A (Form 1040), Line 15 'TotalInterestPaidAmt' has a non-zero value, then one of the following must have a non-zero value: Line 10 'RptHomeMortgIntAndPointsAmt', Line 11 'Form1098HomeMortgIntNotRptAmt', Line 12 'Form1098PointsNotReportedAmt', Line 13 'MortgageInsurancePremiumsAmt' or Line 14 'InvestmentInterestAmt'.   | Missing Data              | Reject          | Active      |
| SA-F1040-002    | If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than 500, then Form 8283 must be attached.   | Missing Document          | Reject          | Active      |
| SA-F1040-003    | If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than or equal to 20,000 and Form 8283, Section B, Part 1, Line 4 checkbox 'ArtWorthAtLeast20000Dollars' is checked, then a binary attachment with Description beginning with 'Art Appraisal' must be attached to Form 8283 or the 'Form8283PaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.   | Missing Document          | Reject          | Active      |
| 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 'UnreimbursedEmployeeExpnssAmt', Line 22 'TaxPreparationFeesAmt', Line 23 'OtherExpensesAmt', or Line 24 'TotJobExpnssAndCrtnMiscDedAmt'.   | Missing Data              | Reject          | Active      |
| 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.  | Missing Data              | Reject          | Active      |
| 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".  | Incorrect Data            | Reject          | Active      |
| SA-F1040-011-02 | 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 a value of 1 or 2 or 4 or 5), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 109000, then Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have a zero value if an amount is entered. | Incorrect Data            | Reject          | Active      |
| SA-F1040-012-02 | If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 54500, then Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have a zero value if an amount is entered.   | Incorrect Data            | Reject          | Active      |
| SA-F1040-014    | If Schedule A (Form 1040), Line 20 'CasualtyOrTheftLossesAmt' has a non-zero value, then Form 4684 must be attached to Line 20.  | Missing Document          | Reject          | Active      |
| SA-F1040-015    | If Schedule A (Form 1040), Line 20 'CasualtyOrTheftLossesAmt' has a non-zero value, then it must be equal to the sum of all Forms 4684, Line 18 'CalcAdjGroIncMMinusTotNetLoss'.   | Incorrect Data            | Reject          | Active      |
| SA-F1040-016    | If Schedule A (Form 1040), Line 21 'UnreimbursedEmployeeExpnssAmt' is not less than 2000 and Line 27 'NetMiscellaneousDeductionsAmt' has a non-zero value, then Form 2106 or Form 2106EZ must be attached to Line 21.  | Missing Document          | Reject          | Disabled    |

| Rule Number     | Rule Text  | Error Category   | Severity | Rule Status |
|-----------------|--|------------------|----------|-------------|
| SB-F1040-003-01 | If Schedule B (Form 1040A or 1040), Line 4 'CalculatedTotalTaxableIntAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 8a 'TaxableInterestAmt'.   | Incorrect Data   | Reject   | Active      |
| SB-F1040-004-01 | If Schedule B (Form 1040A or 1040), Line 6 'TotalOrdinaryDividendsAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 9a 'OrdinaryDividendsAmt'.  | Incorrect Data   | Reject   | Active      |
| SB-F1040-005    | If Schedule B (Form 1040A or 1040), Line 3 'ExcludableSavingsBondIntAmt' has a non-zero value, then it must be equal to Form 8815, Line 14 'ExcludableSavingsBondIntAmt'.  | Incorrect Data   | Reject   | Active      |
| SB-F1040-006    | If Schedule B (Form 1040A or 1040), Line 7a 'FormTDF9022QuestionInd' has a choice of "Yes" indicated, then Line 7b 'ForeignCountryName' must have a value.   | Missing Data     | Reject   | Active      |
| SB-F1040-007    | If Schedule B (Form 1040A or 1040), Line 7b 'ForeignCountryName' has a value, then Line 7a 'FormTDF9022QuestionInd' must have a choice of "Yes" indicated.   | Missing Data     | Reject   | Active      |
| SCEZ-F1040-001  | Schedule C-EZ (Form 1040), Item D 'EIN' must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| SCEZ-F1040-002  | If two Schedule C-EZs (Form 1040) are present in the return, their Social Security Numbers must not be equal.  | Incorrect Data   | Reject   | Active      |
| SCEZ-F1040-003  | The SSN on Schedule C-EZ (Form 1040) must not be equal to the SSN in another Schedule C (Form 1040) in the same return.  | Incorrect Data   | Reject   | Active      |
| SCEZ-F1040-004  | Schedule C-EZ (Form 1040), 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data   | Reject   | Active      |
| SCEZ-F1040-005  | For each Line 5a 'BusinessMilesCnt' that has a non-zero value on Schedule C-EZ (Form 1040), the corresponding Line 4 'DateVehiclePlacedInService' must have a value.   | Missing Data     | Reject   | Active      |
| SCEZ-F1040-006  | On Schedule C-EZ (Form 1040), one of the following must have a non-zero value: Line 1d 'TotalGrossReceiptsAmt' or Line 2 'TotalOtherExpensesAmt' or Line 3 'NetProfitAmt'.   | Missing Data     | Reject   | Active      |
| 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.   | Incorrect Data   | Reject   | Active      |
| SC-F1040-002-01 | One of the following lines in Schedule C (Form 1040) must have a non-zero value: Line 1d 'TotalGrossReceiptsAmt', Line 7 'GrossIncomeAmt', Line 28 'TotalExpensesAmt', Line 29 'TentativeProfitOrLossAmt', Line 31 'NetProfitOrLossAmt'. | Missing Data     | Reject   | Active      |
| 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.       | Missing Data     | Reject   | Active      |
| 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.  | Missing Data     | Reject   | Active      |
| SC-F1040-005-01 | Schedule C (Form 1040), Line 1d 'TotalGrossReceiptsAmt' minus (-) Line 2 'ReturnsAndAllowancesAmt' must be equal to Line 3 'NetGrossReceiptsAmt'.  | Math Error       | Reject   | Active      |
| 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.               | Missing Document | Reject   | Active      |
| SC-F1040-010    | If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentIsNotAtRiskInd' is checked, then Form 6198 must be present in the return.  | Missing Document | Reject   | Active      |
| SC-F1040-011    | If Schedule C (Form 1040), Line 1a 'MerchantCardAndThrdPrtyPymtAmt' has a non-zero value, then Line 1c 'StatutoryEmployeeW2IncomeAmt' must be equal to zero if an amount is entered.   | Incorrect Data   | Reject   | Disabled    |
| SC-F1040-012    | If Schedule C (Form 1040), Line 1b 'NotRprtGrossReceiptsOrSalesAmt' has a non-zero value, then Line 1c 'StatutoryEmployeeW2IncomeAmt' must be equal to zero if an amount is entered.   | Incorrect Data   | Reject   | Active      |



| Rule Number       | Rule Text  | Error Category   | Severity | Rule Status |
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| SE-F1040-001-01   | 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 Form 6198 must be present in the Return.  | Missing Document | Reject   | Active      |
| SE-F1040-030      | If Schedule E (Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt' has a non-zero value, then Form 4835 must be present in the Return.  | Missing Document | Reject   | Active      |
| SE-F1040-060-01   | If Schedule E (Form 1040), Line 26 'nonpassiveActivityLiteralCd' has a value, then Line 26 'nonpassiveActivityAmt' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| SE-F1040-070-01   | If Schedule E (Form 1040), Line 26 'nonpassiveActivityAmt' has a non-zero value, then Line 26 'nonpassiveActivityLiteralCd' must have a value.   | Missing Data     | Reject   | Active      |
| SEIC-F1040-001-01 | Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must be within the valid range of SSNs.  | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-002-01 | Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-003-01 | Each 'ChildYearOfBirth' that has a value on Schedule EIC(Form 1040A or 1040), Line 3, must not be greater than 'TaxYear' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-004-01 | For each 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3 that is equal to 'TaxYear' in the Return Header, the corresponding Line 6 'MonthsChildLivedWithYouCnt' must be equal to 12 or 'KidnappedChildInd' must have the value "KC".  | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-005-02 | For each child who is 19 years or older (born before 1993) and 24 years or younger (born after 1987) per the 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4a 'ChildIsAStudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated. | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-006-02 | For each child who is 24 years or older (born before 1988) per the 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.  | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-008    | For each child on Schedule EIC(Form 1040A or 1040), whose Line 2 'DiedLiteralCd' has the value "DIED", there must be a binary attachment with Description "BirthCertificate" or "DeathCertificate" or "HospitalMedicalRecords" present in the return.  | Missing Document | Reject   | Active      |
| SEIC-F1040-501-01 | Each 'QualifyingChildNameControl' that has a value on Schedule EIC(Form 1040A or 1040), Line 1, and 'QualifyingChildSSN' that has a value on Line 2, must match that in the e-File database.   | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-506-01 | Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to another Qualifying Child SSN on the same Schedule EIC(Form 1040A or 1040) OR on another accepted return for the same tax year.   | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-509-01 | Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to the Spouse SSN on another accepted return for the same tax year.   | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-521-01 | For each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, the corresponding Year of Birth in the e-File database must not be greater than 'TaxYear' in the Return Header.  | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-534-01 | For each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, if there is a value for Date of Death in the e-File database, then the Year of Death must not be less than the Tax Year in the Return Header.  | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-535-01 | For each child on Schedule EIC (Form 1040A or Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildYearOfBirth' must match that in the e-File database.  | Incorrect Data   | Reject   | Active      |

| Rule Number       | Rule Text   | Error Category   | Severity | Rule Status |
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| SEIC-F1040-536-01 | Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the tax payer, if 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) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child. | Incorrect Data   | Reject   | Active      |
| SEIC-F1040-537-01 | Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the primary tax payer or the spouse, if Line 2 checkbox "Married filing jointly" is checked ('IndividualReturnFilingStatusCd' has a value 2) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child.   | Incorrect Data   | Reject   | Active      |
| SF-F1040-011-01   | Schedule F (Form 1040) must have a non-zero value in one of the following: Line 9 'GrossIncome', Line 33 'TotalExpenses', Line 34 'NetFarmProfitOrLoss'.  | Incorrect Data   | Reject   | Active      |
| SF-F1040-012-01   | If Schedule F (Form 1040) Line 34 'NetFarmProfitOrLoss' has a value less than zero and Line 36b 'SomeInvestmentIsNotAtRisk' checkbox is checked, then Form 6198 must be present in the return.  | Missing Document | Reject   | Active      |
| SF-F1040-016      | Schedule F (Form 1040) 'AccountingMethodCash' checkbox or 'AccountingMethodAccrual' checkbox must be checked.   | Missing Data     | Reject   | Active      |
| SH-F1040-001      | Schedule H (Form 1040), 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data   | Reject   | Active      |
| SH-F1040-002      | If two Schedules H (Form 1040) are present in the return, their SSN's must not be equal.  | Incorrect Data   | Reject   | Active      |
| SH-F1040-003      | Schedule H (Form 1040), 'EmployerEIN' must not be equal to the 'PrimarySSN' or the 'SpouseSSN' in the Return Header.  | Incorrect Data   | Reject   | Active      |
| SH-F1040-004      | If two Schedules H (Form 1040) are present in the return, their 'EmployerEIN's must not be equal.   | Incorrect Data   | Reject   | Active      |
| SH-F1040-005      | On Schedule H(Form 1040), exactly one of Line A 'HsldEmplPdCashWageOverLmtCYInd' or Line B 'HsldEmplFedIncmtaxWithheldInd' or Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have a choice of "Yes" indicated.  | Incorrect Data   | Reject   | Active      |
| SH-F1040-006      | If a choice of "Yes" is indicated on Schedule H(Form 1040), Line B 'HsldEmplFedIncmtaxWithheldInd', then Line 5 'FederalIncomeTaxWithheldAmt' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| SH-F1040-007      | If a choice of "No" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd' and a choice of "Yes" is indicated on Line B 'HsldEmplFedIncmtaxWithheldInd', then Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.  | Incorrect Data   | Reject   | Active      |
| SH-F1040-008      | If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 1 'SocialSecurityTaxCashWagesAmt' must not be less than 1700.  | Incorrect Data   | Reject   | Active      |
| SH-F1040-009      | If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 3 'MedicareTaxCashWagesAmt' must not be less than 1700.  | Incorrect Data   | Reject   | Active      |
| SH-F1040-010      | If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line B 'HsldEmplFedIncmtaxWithheldInd' and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.   | Incorrect Data   | Reject   | Active      |

| Rule Number     | Rule Text  | Error Category            | Severity | Rule Status |
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| SH-F1040-011    | If Schedule H(Form 1040), Line 1 'SocialSecurityTaxCashWagesAmt' has a non-zero value, then it must not be greater than Line 3 'MedicareTaxCashWagesAmt'.  | Incorrect Data            | Reject   | Active      |
| SH-F1040-012    | If Schedule H(Form 1040), Line 23 'TotalTaxHouseholdEmplCalcAmt' has a non-zero value, then it must be equal to Line 6 'TotSocSecMedcrAndFedIncmtaxAmt'.   | Data Mismatch             | Reject   | Active      |
| SH-F1040-016    | If Schedule H(Form 1040), Line 7 'HsldEmplPdTotCashWageAnyQtrInd' has a choice of "No" indicated, then Line 24 'CombinedFUTATaxPlusNetTaxesAmt' must have a zero value if an amount is entered.  | Incorrect Data            | Reject   | Active      |
| SH-F1040-017    | If Schedule H(Form 1040), Line 7 'HsldEmplPdTotCashWageAnyQtrInd' has a choice of "Yes" indicated, then Line 24 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.   | Missing Data              | Reject   | Active      |
| SH-F1040-018    | If a choice of "No" is indicated on Schedule H(Form 1040), [ Line A 'HsldEmplPdCashWageOverLmtCYInd' and Line B 'HsldEmplFedIncmtaxWithheldInd' ] and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' has a choice of "Yes" indicated, then Line 24 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.                       | Missing Data              | Reject   | Active      |
| SH-F1040-520    | Schedule H (Form 1040), 'EmployerEIN' and 'EmployerNameControl' must match data in the e-File database.  | Database Validation Error | Reject   | Active      |
| SJ-F1040-001    | If Schedule J (Form 1040) is present in the return, then Schedule J (Form 1040), Line 1 'TaxableIncomeAmt' must be equal to Form 1040, Line 43 'TaxableIncomeAmt'.   | Data Mismatch             | Reject   | Active      |
| SJ-F1040-002    | If Schedule J (Form 1040), Line 17 'TotalTaxTableAmt' has a non-zero value, then one of the following must have a non-zero value: Line 4 'CurrentTaxAmt' or Line 8 'TaxTableAmt' or Line 12 'TaxTableAmt' or Line 16 'TaxTableAmt'.  | Incorrect Data            | Reject   | Active      |
| SJ-F5471-001    | If Schedule J (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.  | Incorrect Data            | Reject   | Active      |
| SK1-F8865-001   | If Schedule K-1 (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.  | Incorrect Data            | Reject   | Active      |
| SM-F5471-001    | If Schedule M (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.  | Incorrect Data            | Reject   | Active      |
| SO-F5471-001    | If Schedule O (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.  | Incorrect Data            | Reject   | Active      |
| SO-F8865-001    | If Schedule O (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.  | Incorrect Data            | Reject   | Active      |
| SP-F8865-001    | If Schedule P (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.  | Incorrect Data            | Reject   | Active      |
| SR-F1040-001-01 | Schedule R (Form 1040A or 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermntTotDsbltyInd', Line 4 'BothUnder65OneRtdDsbltyInd', Line 5 'BothUnder65BothRtdDsbltyInd', Line 6 'One65OrOlderOtherRtdDsbltyInd', Line 9 'Under65DidNotLiveTogetherInd'. | Missing Data              | Reject   | Active      |
| SR-F1040-002-01 | If Schedule R (Form 1040A or 1040), Line 13a 'NontxSocSecAndRlrdBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value.  | Missing Data              | Reject   | Active      |
| 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.   | Incorrect Data            | Reject   | Active      |
| SSE-F1040-002   | If two Schedule SEs (Form 1040) are present in the return, their Social Security Numbers must not be the same.   | Incorrect Data            | Reject   | Active      |

| Rule Number      | Rule Text   | Error Category | Severity        | Rule Status |
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| SSE-F1040-005-01 | 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 non-zero value unless Line 8a 'SSTWagesRRTCompAmt' is greater than or equal to 106800.  | Missing Data   | Reject          | Active      |
| SSE-F1040-016    | If Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' has a non-zero value, then Line 6 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value.  | Incorrect Data | Reject          | Active      |
| SSE-F1040-017    | If Schedule SE (Form 1040), Section B, Line 12 'SelfEmploymentTaxAmt' has a non-zero value, then Line 13 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value.  | Incorrect Data | Reject          | Active      |
| SSE-F1040-018    | If Schedule SE (Form 1040), Section A, Line 6 'EmplrEquivalentPrtnSETaxAmt' has a non-zero value, then Line 5 'SelfEmploymentTaxAmt' must have a non-zero value.  | Incorrect Data | Reject          | Active      |
| SSE-F1040-019    | If Schedule SE (Form 1040), Section B, Line 13 'EmplrEquivalentPrtnSETaxAmt' has a non-zero value, then Line 12 'SelfEmploymentTaxAmt' must have a non-zero value.  | Incorrect Data | Reject          | Active      |
| SSE-F1040-020    | If Schedule SE (Form 1040), Section A, Line 6 'EmplrEquivalentPrtnSETaxAmt' has a non-zero value, and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] does not have a value, then Form 1040, Line 27 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value. | Incorrect Data | Reject          | Active      |
| SSE-F1040-021    | If Schedule SE (Form 1040), Section B, Line 13 'EmplrEquivalentPrtnSETaxAmt' has a non-zero value and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] does not have a value, then Form 1040, Line 27 'EmplrEquivalentPrtnSETaxAmt' must have a non-zero value. | Incorrect Data | Reject          | Active      |
| SSE-F1040-022    | If Form 1040, Line 27 'EmplrEquivalentPrtnSETaxAmt' 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 'EmplrEquivalentPrtnSETaxAmt'.  | Math Error     | Reject          | Active      |
| STATE-001        | The agency to which a State Submission is filed must participate in the Fed/State program.  | Incorrect Data | Reject          | Active      |
| STATE-005        | The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.  | Data Mismatch  | Reject          | Active      |
| STATE-006        | If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.   | Unsupported    | Reject          | Active      |
| STATE-007        | The IRS Submission ID referenced in the State Submission must be that of an IRS Return.   | Incorrect Data | Reject          | Active      |
| STATE-010        | The Tax Year referenced in the State Submission Manifest must match the Tax Year of the linked Federal return.  | Data Mismatch  | Reject          | Active      |
| STATE-011        | An SSN (either the Primary or the Spouse) referenced in the State Submission Manifest must match an SSN (either the Primary or the Spouse) of a linked Federal return.  | Data Mismatch  | Reject          | Active      |
| STATE-012        | The State Submission category that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission category filed was <category>.   | Unsupported    | Reject and Stop | Active      |
| STATE-013        | The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.   | Unsupported    | Reject and Stop | Active      |
| STATE-014        | If the Submission Category in the State Submission Manifest is equal to "IND", then the Primary SSN and Primary Name Control must be provided.  | Missing Data   | Reject and Stop | Active      |

| Rule Number | Rule Text  | Error Category            | Severity        | Rule Status |
|-------------|--|---------------------------|-----------------|-------------|
| STATE-015   | The Tax Year specified in the State Submission Manifest must be valid for the current or prior year returns that are being accepted by Modernized e-File (MeF).  | Incorrect Data            | Reject and Stop | Active      |
| STATE-901   | The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.  | Database Validation Error | Reject          | Active      |
| STATE-902   | The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.  | Database Validation Error | Reject          | Active      |
| STATE-903   | Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database.   | Database Validation Error | Reject          | Active      |
| T0000-013   | The Message ID must be globally unique.  | Incorrect Data            | Reject and Stop | Active      |
| T0000-014   | The Submission ID must be globally unique.   | Incorrect Data            | Reject and Stop | Active      |
| T0000-015   | The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.  | Incorrect Data            | Reject and Stop | Active      |
| T0000-016   | The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).  | Incorrect Data            | Reject and Stop | Active      |
| T0000-017   | The Submission ID must be 20 characters in length.   | Incorrect Data            | Reject and Stop | Active      |
| T0000-900   | Transmission cannot be a duplicate of a previously accepted transmission.  | Duplicate Condition       | Reject and Stop | Active      |
| X0000-005   | The XML data has failed schema validation.   | XML Error                 | Reject and Stop | Active      |
| X0000-008   | The namespace declarations in the root element of the return ('Return' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile"). The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile"). | XML Error                 | Reject and Stop | Active      |
| X0000-009   | The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.   | XML Error                 | Reject and Stop | Active      |
| X0000-010   | For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.  | Incorrect Data            | Reject and Stop | Active      |
| X0000-011   | All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).   | Incorrect Data            | Reject and Stop | Active      |
| X0000-012   | The name of a binary attachment file must be less than or equal to 64 bytes.   | Incorrect Data            | Reject and Stop | Active      |
| X0000-015   | Each zip entry in the Attachment Zip file must end with ".zip" extension.  | Data Mismatch             | Reject and Stop | Active      |
| X0000-017   | ZIP Entry names in the transmission ZIP archive must be unique.  | Duplicate Condition       | Reject and Stop | Active      |
| X0000-018   | A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.                  | Incorrect Data            | Reject and Stop | Active      |

| Rule Number | Rule Text  | Error Category      | Severity        | Rule Status |
|-------------|--|---------------------|-----------------|-------------|
| X0000-019   | A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.  | Incorrect Data      | Reject and Stop | Active      |
| X0000-020   | A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character. | Incorrect Data      | Reject and Stop | Active      |
| X0000-021   | The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.  | Missing Data        | Reject and Stop | Active      |
| X0000-022   | The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.   | Duplicate Condition | Reject          | Active      |
| X0000-024   | Unable to read a binary attachment in the Submission Zip Archive.  | Incorrect Data      | Reject and Stop | Active      |
| X0000-025   | Unable to read XML data from the Submission Zip Archive.   | Incorrect Data      | Reject and Stop | Active      |
| X0000-026   | The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file.  | Incorrect Data      | Reject and Stop | Active      |
| X0000-027   | Year (YYYY) in the SubmissionID must be processing year.   | Incorrect Data      | Reject          | Active      |
| X0000-028   | A single PDF file must not exceed 60MB insize.   | Incorrect Data      | Reject          | Active      |
| X0000-029   | A binary attachment submitted in the PDF format must begin with the file header "%PDF-".   | Incorrect Data      | Reject and Stop | Active      |
| X0000-030   | The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/".   | Incorrect Data      | Reject and Stop | Active      |
| X0000-031   | Zip Entry names must consist of ASCII characters only.   | Incorrect Data      | Reject and Stop | Active      |
| X0000-032   | Unable to extract submission Zip Archive from the Message Attachment zip file.   | Incorrect Data      | Reject and Stop | Active      |
| X0000-033   | Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format.  | Incorrect Data      | Reject and Stop | Active      |