

## 1041 BUSINESS RULE UPDATES FOR TAX YEAR 2013

This document lists all updates to 1041 business rules version 2013v5.0

**9/8/2015 UPDATES**

| Rule Number  | Rule Text  | Error Category      | Severity        | Rule Status     |
|--------------|--|---------------------|-----------------|-----------------|
| F1041-048    | If Form 1041, Line 18 'IncomeDistributionDeductionAmt' has a non-zero value and Item A checkbox 'PooledIncomeFundInd' is not checked, then at least one of the following must have a non-zero value: Schedule B, [ Line 1 'SchBAdjustedTotalIncomeAmt' or Line 2 'AdjustedTaxExemptInterestAmt' or Line 3 'TotalNetGainOrLossAmt' or Line 4 'CapGainAllocatedCorpusAmt' or Line 5 'TotalCapitalDistributionsAmt' ] or Form 1041, Line 4 'CapitalGainLossAmt'.  | Math Data           | Reject          | Delete          |
| F1041-048-01 | If Form 1041, Line 18 'IncomeDistributionDeductionAmt' has a non-zero value and Item A checkbox 'PooledIncomeFundInd' is not checked and 'section642iCd' with the value "SECTION 642(i) TRUST" is not present in the return, then at least one of the following must have a non-zero value: Schedule B, [ Line 1 'SchBAdjustedTotalIncomeAmt' or Line 2 'AdjustedTaxExemptInterestAmt' or Line 3 'TotalNetGainOrLossAmt' or Line 4 'CapGainAllocatedCorpusAmt' or Line 5 'TotalCapitalDistributionsAmt' ] or Form 1041, Line 4 'CapitalGainLossAmt'. | Math Data           | Reject          | New             |
| F1041-069    | If Form 1041, Schedule G, Line 5 'RecaptureTaxAmt' has a non-zero value, then Form 4255 or Form 8611 must be attached to Line 5.   | Missing Document    | Reject          | Delete          |
| F1041-069-01 | If Form 1041, Schedule G, Line 5 'RecaptureTaxAmt' has a non-zero value, then [Form 4255 or Form 8611 must be attached to Line 5] or 'RecaptureTaxCd' must have a value.   | Missing Document    | Reject          | New             |
| 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          | Delete          |
| R0000-194    | Submission must not be a duplicate of a previously accepted submission.  | Duplicate Condition | Reject and Stop | Verbiage Change |