

1065 BUSINESS RULES FOR TAX YEAR 2012

Version 2012v3.0

| Rule Number | Rules text | Error Category | Severity | Rule Status |
|-------------|--|--------------------|----------|-------------|
| F1065-005 | If Form 1065, Line 5 has a non-zero value, then Schedule F (Form 1040) must be present in the return. | Missing Document | Reject | Active |
| F1065-009 | If Form 1065 Line 8 has a non-zero value, then Line 3 or Line 4 or Line 5 or Line 6 or Line 7 must have a non-zero value. | Missing Data | Reject | Active |
| F1065-010 | If Form 1065 Line 21 has a non-zero value, then Line 9 or Line 10 or Line 11 or Line 12 or Line 13 or Line 14 or Line 15 or Line 16a or Line 16b or Line 17 or Line 18 or Line 19 or Line 20 must have a non-zero value. | Missing Data | Reject | Active |
| F1065-015 | If Form 1065 Schedule K, Line 2 has a non-zero value, then Form 8825 must be present in the return. | Missing Document | Reject | Active |
| F1065-017 | If Form 1065 Schedule K, Line 8 has a non-zero value, then Schedule D (Form 1065) must be present in the return. | Missing Document | Reject | Active |
| F1065-021 | If Form 1065 Schedule K, Line 10 has a non-zero value, then Form 4797 must be present in the return. | Missing Document | Reject | Active |
| F1065-023 | If Form 1065 Schedule K, Line 12 has a non-zero value, then Form 4562 must be present in the return. | Missing Document | Reject | Active |
| F1065-032 | If Form 1065 Schedule K, Line 10 has a non-zero value, then no more than one Form 4797 must be attached to Form 1065. | Multiple Documents | Reject | Active |
| F1065-034 | If Form 1065 Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached to Form 1065. | Multiple Documents | Reject | Active |
| F1065-037 | If Form 1065, Schedule B, Line 17 has a non-zero value, then one or more Forms 8865 must be present in the return. | Missing Document | Reject | Active |
| F1065-039 | If "Technical Termination" checkbox is checked, then the checkbox "initial return" or "final return" must be checked. | Missing Document | Reject | Active |
| F1065-040 | If Form 1065 Schedule B, Line 3a is "Yes", then Schedule B-1 must be present in return | Missing Document | Reject | Active |
| F1065-041 | If Form 1065 Schedule B, Line 3b is "Yes", then Schedule B-1 must be present in the return. | Missing Document | Reject | Active |
| F1065-045 | If Form 1065, Line I has a non-zero value, then no more than 101 Schedule K-1 (F1065) can be present on the return. (Note: This rule applies to the Assurance Testing System (ATS) only.) | Multiple Documents | Reject | Active |
| F1065-048 | If Form 1065 Schedule B, Line 6 is answer "No", then Schedule L must be present in the return. | Missing Document | Reject | Active |

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| F1065-049 | If Schedule M-3 (Form 1065) is present in the return, (Form 1065) then Schedule C (Form 1065) must be present in the return and Item J, 'ScheduleCAndScheduleM3Attached', checkbox must be checked. | Missing Data | Reject | Active |
| F1065-050 | If Form 1065, Item J, 'ScheduleCAndScheduleM3Attached', checkbox is checked, then Schedule M-3 (Form 1065) must be present in the return. | Missing Data | Reject | Active |
| F1065-052 | If Checkbox 'ThreeAndOneHalfPctGrsIncomeTax' is checked, then Form 1065 Line 22 'ThreeAndOneHalfPercent' must have a non-zero value. | Missing Data | Reject | Active |
| F1065-053 | If Form 1065, Line 2 'CostOfGoodsSold' has a non-zero value, then it must equal Form 1125-A, Line 8 'CostOfGoodsSold'. | Data Mismatch | Reject | Active |
| F1065-056 | If Form 1065, Schedule K, Line 15a 'LowIncomeHousingCredit' or 15b 'LowIncomeHousingCreditOther' has a non-zero value, then Form 8586 and Form 8609-A must be attached, unless, Form 8825, Line 20b 'IdentifyPartnershipEstateTrust' is present. | Missing Data | Reject | Active |
| F1065-057 | If Item F (Form 1065) has a non-zero value, Lines 1b through 22 (Form 1065 Page 1) have a non-zero value, and Line H(1) 'MethodOfAccountingCash' is not checked, then Schedule L must be present in the return. | Missing Document | Reject | Active |
| F1065-058 | If Form 1065, Line 6 'NetGainLoss' has a non-zero value, then Form 4797 must be present in the return. | Missing Data | Reject | Active |
| F1065-059 | If Form 1065, checkbox 'QualifyingTherapeuticDiscvCr' is checked, then Form 1065, Line 22 'QlfyTherapeuticDiscoveryCredit' must have a non-zero value and Form 4255, Line 14 'TxForRcptrQlfyThrputicDiscvAmt' must have a non-zero value. | Missing Data | Reject | Active |
| F1065-062 | If Form 1065, Line 1c 'Balance' has a non-zero value, then Line 1a 'GrossReceiptsOrSales' and/or Line 1b 'ReturnsAndAllowances' must have a non-zero value. | Missing Data | Reject | Active |
| F1065-063 | If Form 1065, Line 3 'GrossProfit' has a non-zero value, then Line 1c 'Balance' or Line 2 'CostOfGoodsSold' must have a non-zero value. | Data Mismatch | Reject | Active |
| F5471-034 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached. | Missing Document | Reject | Active |
| F5471-035 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached. | Missing Document | Reject | Active |
| F5471-036 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached. | Missing Document | Reject | Active |
| F5471-037 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached. | Missing Document | Reject | Active |
| F5471-038 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached. | Missing Document | Reject | Active |
| F5471-039 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmt] must be attached. | Missing Document | Reject | Active |
| F5471-040 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached. | Missing Document | Reject | Active |

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| F5471-041 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached. | Missing Document | Reject | Active |
| F5471-042 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached. | Missing Document | Reject | Active |
| F5471-043 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached. | Missing Document | Reject | Active |
| F5471-044 | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached. | Missing Document | Reject | Active |
| F5471-071 | Form 5471 'EmployerEIN' or 'ForeignEntityReferenceldNumber' must have a value. | Missing Data | Reject | Active |
| F5884B-001 | Form 5884-B, Line 10 'RtnWorkerAllTotalCreditAmt' must have a non-zero value. | Incorrect Data | Reject | Disabled |
| F5884B-002 | Form 5884-B, Line 10 'RtnWorkerAllTotalCreditAmt' must be equal to the sum of all Line 9 'RtnWorkerSmlrTotalOrMaxCrAmt'. | Incorrect Data | Reject | Disabled |
| 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', 'RtnWorkerSmlrTotalOrMaxCrAmt'. | Missing Data | Reject | Disabled |
| F5884B-004 | If Form 5884-B is present in the return then there can only be entries in Line 12 'NewHireRtnCrPrtshpSCorpAmt' and Line 13 'NewHireRetentionCreditAmt'. | Incorrect Data | Reject | Active |
| F6478-005 | Form 6478, Line 1(a), 'QualifiedEthanolFuelProduction' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F6478-006 | Form 6478, Line 1(c), 'QualifiedEthanolFuelCredit' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F6478-007 | Form 6478, Line 2(a), 'Alc190PrfOrHghrUsedGallons' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F6478-008 | Form 6478, Line 2(c), 'Alc190PrfOrHghrUsedCrAMT' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F6478-009 | Form 6478, Line 3(a), 'Alc150To189PrfUsedGallons' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F6478-010 | Form 6478, Line 3(c), 'Alc150To189PrfUsedCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F6478-011 | Form 6478, Line 4(a), 'QualCellBiofuelProdWAlcGln' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F6478-012 | Form 6478, Line 4(c), 'QualCellBiofuelProdWAlcCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |

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| F6478-013 | Form 6478, Line 6(a), 'Qual2ndGenBiofuelProdFuelGIIn' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F6478-014 | Form 6478, Line 6(c), 'QualCellBiofuelProdFuelCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| 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 |
| F6765-005 | If Form 6765 is present in the return then there can only be entries in Line 37 'ResearchActivitiesIncreaseCr', Line 38 'CurrentYearCreditPlusIncreaseSet', Line 39 'BeneficiariesAllocation' and/or Line 40 'EstatesAndTrustsNetTotal'. | Incorrect Data | Reject | Disabled |
| 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 |
| F8283-024 | If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section A 'InformationOnDonatedProperty', then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle. | Missing Document | Reject | Active |
| F8283-025 | If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section B 'PropertyInformation', then Line 4i checkbox 'VehicleInd' must be checked. | Missing Document | Reject | Active |
| F8283-026 | If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section A 'InformationOnDonatedProperty', then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle. | Missing Document | Reject | Active |
| F8283-027 | If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section B 'PropertyInformation', then Line 4i checkbox 'VehicleInd' must be checked. | Missing Document | Reject | Active |
| F8283-028 | If Form 8283, Section A Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, 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 Document | Reject | Active |
| F8283-030 | If Form 8283, Section B Line 4i checkbox 'VehicleInd' is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'PropertyInformation'. | Missing Document | Reject | Active |
| F8283-032 | If Form 8283, Section A Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283. | Missing Document | Reject | Active |

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| F8283-033 | If Form 8283, Section B Line 4i checkbox 'VehicleInd' is checked, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283. | Missing Document | Reject | Active |
| F8283-034 | If Form 8283, Section A Line 1 Column (b) 'VehicleIdentificationNumber' has a value, then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle. | Missing Data | Reject | Active |
| F8283-035 | If Form 8283, Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, then Section A Line 1 Column (b) 'VehicleIdentificationNumber' for the corresponding vehicle must have a value. | Missing Data | Reject | Active |
| F8586-013 | If Form 8586 line 3 or line 10 has a non-zero value, the Form 8609A must be attached. | Missing Document | Reject | Active |
| F8609A-001 | Form 8609-A, Part I, Item A "Building Identification Number" must have a value. | Missing Data | Reject | Active |
| F8621-024 | If Form 8621, Part II, line G 'DeemedDivElectSec1297ePFICInd' checkbox is checked, then 'DeemedDivElectSec1297ePFICStmt' must be attached to Part II, line G. | Missing Data | Reject | Active |
| F8621-025 | If Form 8621, Part II, line H 'DeemedDivElectFrmrPFICInd' checkbox is checked, then 'DeemedDivElectRespectFormerPFICStmt' must be attached to Part II, line H. | Missing Data | Reject | Active |
| F8621-026 | F8621, 'EINOfPFICOrQllyElectingFund' or 'ForeignEntityReferenceldNumber' must have a value. | Missing Data | Reject | Active |
| F8697-008 | If Form 8697, Part I, Line 10(c) 'NetAmountOfInterestYouOwe' has a non-zero value then Part II, Line 11(d) 'NetAmountOfInterestYouOwe' must have a zero value if an amount is entered. | Incorrect Data | Reject | Active |
| F8820-001 | Form 8820, Line 2(b) 'EmployerDiffWageCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8825-001 | If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero. | Missing Data | Reject | Active |
| F8834-001 | If Form 8834 is present, then for each vehicle listed on Line 1, 'VehicleYear' cannot be prior to 2008. | Incorrect Data | Reject | Active |
| F8834-002 | If Form 8834 is present, then for each vehicle listed on Line 2, 'VehiclePlacedInServiceDate' must be after 02/16/2009. | Incorrect Data | Reject | Active |
| F8844-001 | Form 8844, Line 1a, 'TotalQualifiedEmpwrZoneWages' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8844-002 | Form 8844, Line 2, 'CurrentYearCredit1' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8845-001 | Form 8845, Line 1, 'TotalOfQualifiedWages' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8845-002 | Form 8845, Line 2, 'CalendarYear1993QualifiedWages' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8845-003 | Form 8845, Line 3, 'IncrementalIncrease' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8845-004 | Form 8845, Line 4, 'CurrentYearCredit' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |

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| F8858-002 | Form 8858 'TaxOwnerUSIdNumber' or 'ForeignEntityReferenceldNumber' must have a value. | Missing Data | Reject | Active |
| F8864-001 | Form 8864, Line 1(c), 'BiodieselAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-002 | Form 8864, Line 2(c), 'AgriBiodieselAmount' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-003 | Form 8864, Line 3(c), 'RenewableDieselAmount' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-004 | Form 8864, Line 4(c), 'BiodieselMixAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-005 | Form 8864, Line 5(c), 'AgriBiodieselInclAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-006 | Form 8864, Line 6(c), 'RenewableDieselInclMixtureAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-007 | Form 8864, Line 7(c), 'QualifiedAgriBioDieselProdAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-008 | Form 8864, Line 8, 'BiodieselPlusAgriBioDieselAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8865-232 | Form 8865 'ForeignPartnershipEIN' or 'ForeignEntityReferenceldNumber' must have a value. | Missing Data | Reject | Active |
| F8881-001 | Form 8881, Line 5 'CurrentYearCredit' must not be greater than 500. | Missing Document | Reject | Active |
| F8900-001 | If Form 8900 is present in the return, then Lines (1) 'QualifiedRlrdTrackMaintExpend', (2) 'FiftyPctRlrdTrackMaintExpend', (3a) 'MilesOfRlrdTrackOwnedorLeased', (3b) 'LessNumMileRlrdTrackOwnLsdAsgn', (3c) 'MileRlrdTrackAsgnByOwnrLessee', (3d) 'TotalRailroadTrack', (4) 'AdjustedTotalRlrdTrack', and (5) 'QllyPercentageOfRlrdTrack', must have a zero value if an amount is entered. | Incorrect Data | Reject and Stop | Deleted |
| F8908-001 | Form 8908, Line 1a, 'TotalHomesMeeting50PctStandard' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8908-002 | Form 8908, Line 1b, 'MultiplyTotHomeStandardBy2000' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8908-003 | Form 8908, Line 2a, 'TotManufacturedHmsMeetingStd' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8908-004 | Form 8908, Line 2b, 'MultiplyTotManfctrdHmsBy1000' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |

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| F8909-001 | If Form 8909 is present in the return, then Part I, Lines (1a) 'EligibleDishwashersTypeAQty', (1b) 'EligibleDishwashersTypeBQty', (1c) 'EligibleDishwashersTypeCQty', (2a) 'DshwshrPrdcdPr2YrsTypeAAvgQty', (2b) 'DshwshrPrdcdPr2YrsTypeBAvgQty', (2c) 'DshwshrPrdcdPr2YrsTypeCAvgQty', (3a) 'EligibleDishwashersTypeANetQty', (3b) 'EligibleDishwashersTypeBNetQty', (3c) 'EligibleDishwashersTypeCNetQty, (4 (a) (b) and (c) No entry do not use Value Preprinted on Form) and (5a) 'DishwashersTypeATentativeCrAmt', (5b) 'DishwashersTypeBTentativeCrAmt' and (5c) 'DishwashersTypeCTentativeCrAmt', must have a zero value if an amount is entered. | Incorrect Data | Reject and Stop | Deleted |
| F8909-002 | If Form 8909 is present in the return, then Part I, Line 6 'TentativeCrdtForDishwashers', must have a zero value if an amount is entered. | Incorrect Data | Reject and Stop | Deleted |
| F8909-003 | If Form 8909 is present in the return, Part II, Lines (7a) 'TypeAClothesWashersProdcd', (7b) 'TypeBClothesWashersProdcd', (8a) 'AvgeNumElgblClothesWasherTypeA', (8b) 'AvgeNumElgblClothesWasherTypeB', (9a) 'EligibleClothesWasherTypeAQty', (9b) 'EligibleClothesWasherTypeBQty', (10 (a), (b) No entry do not use Value Preprinted on Form) and (11a) 'ClothesWasherTypeATentCrAmt', and (11b) 'ClothesWasherTypeBTentCrAmt' must have a zero value if an amount is entered. | Incorrect Data | Reject and Stop | Deleted |
| F8909-004 | If Form 8909 is present in the return, Part II, Line 12 'TentativeCrdtForClothesWashers', must have a zero value if an amount is entered. | Incorrect Data | Reject and Stop | Deleted |
| F8909-005 | If Form 8909 is present in the return, Part III, Lines (13a) 'TypeARefrigeratorsProdcd', (13b) 'TypeBRefrigeratorsProdcd', (14a) 'AvgeNumElgblRefrigTypA', (14b) 'AvgeNumElgblRefrigTypB', (15a) EligibleRefrigeratorTypeAQty, (15b) EligibleRefrigeratorTypeBQty, (16a and 16b No entry - do not use Value Preprinted on Form,) and (17a) RefrigeratorTypeATentCrAmt, (17b) RefrigeratorTypeBTentCrAmt, must have a zero value if an amount is entered. | Incorrect Data | Reject and Stop | Deleted |
| F8909-006 | If Form 8909 is present in the return, Part III, Line 18 'TentativeCrdtForRefrigerators', must have a zero value if an amount is entered. | Incorrect Data | Reject and Stop | Deleted |
| F8909-007 | If Form 8909 is present in the return, Part IV, Lines (19) TotalTentativeCredit, (20) AvgAnnualGrossRcptsStdPctAmt, (21a) No entry - do not use Value Preprinted on Form, (21b) ClothesWasherTypeBTentCrAmt, (21c) RefrigeratorTypeBTentCrAmt, (22) MaximumCreditAllowedAmt, and (23) TentativeApplianceCreditAmt, must have a zero value if an amount is entered. | Incorrect Data | Reject and Stop | Deleted |
| 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 |

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| F8910-013 | For Each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDate' the date must be after December 31, 2011 but before January 01, 2013. | Incorrect Data | Reject | Active |
| F8910-014 | Form 8910, Part I, Line 4 'MaximumAllowedCredit' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8910-015 | Form 8910, Part I, Line 5 'AltMotorVehCostOfConversionAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8910-016 | Form 8910, Part I, Line 6 'AltMotorVehSect179ExpDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8910-017 | Form 8910, Part I, Line 7 'AltMotorVehNetCostOfCnvtAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8910-018 | Form 8910, Part I, Line 8 'AltMotorVehConversionPctAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8910-019 | Form 8910, Part I, Line 10 'AltMotorVehAllowableCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8910-020 | For each "Vehicle Year" listed on Form 8910, Line 1, 'VehicleYear' must be 2011, 2012, or 2013. | Incorrect Data | Reject | Active |
| F8936-012 | If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDate' must be later than December 31, 2011 and before January 1, 2013. | Incorrect Data | Reject | Active |
| F8936-013 | If Form 8936 is present, then for each vehicle listed on Line 1, 'VehicleYear' must be 2011, 2012, or 2013. | Incorrect Data | Reject | Active |
| F8936-014 | If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescription' must have a value. | Incorrect Data | Reject | Active |
| F8936-015 | If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleIdentificationNumber' must have a value. | Incorrect Data | Reject | Active |
| F8936-016 | If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value. | Incorrect Data | Reject | Active |
| F8936-017 | If Form 8936, Line 23 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleDescription' must have a value. | Incorrect Data | Reject | Active |
| F8936-018 | If Form 8936, Line 23 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleIdentificationNumber' must have a value. | Incorrect Data | Reject | Active |
| F8936-019 | If Form 8936, Line 23 'PersonalUsePartOfCredit' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value. | Incorrect Data | Reject | Active |
| F8938-001 | If Form 8938, Part III 'InterestSumGrp' is present, then either 'WhereReportedFormAndLine' or 'WhereReportedScheduleAndLine' must have a value. | Missing Data | Reject | Active |
| F8938-002 | If Form 8938, Part III 'DividendSumGrp' is present, then either 'WhereReportedFormAndLine' or 'WhereReportedScheduleAndLine' must have a value. | Missing Data | Reject | Active |
| F8938-003 | If Form 8938, Part III 'RoyaltySumGrp' is present, then either 'WhereReportedFormAndLine' or 'WhereReportedScheduleAndLine' must have a value. | Missing Data | Reject | Active |

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| F8938-004 | If Form 8938, Part III 'OtherIncomeSumGrp' is present, then either 'WhereReportedFormAndLine' or 'WhereReportedScheduleAndLine' must have a value. | Missing Data | Reject | Active |
| F8938-005 | If Form 8938, Part III 'GainLossSumGrp' is present, then either 'WhereReportedFormAndLine' or 'WhereReportedScheduleAndLine' must have a value. | Missing Data | Reject | Active |
| F8938-006 | If Form 8938, Part III 'DeductionSumGrp' is present, then either 'WhereReportedFormAndLine' or 'WhereReportedScheduleAndLine' must have a value. | Missing Data | Reject | Active |
| F8938-007 | If Form 8938, Part III 'CreditSumGrp' is present, then either 'WhereReportedFormAndLine' or 'WhereReportedScheduleAndLine' must have a value. | Missing Data | Reject | Active |
| F8941-003 | If Form 8941, Line 2 'SmIIEmplrHIPFTEEmplForTaxYrCnt' has a value greater than "24", then Line 3 'AvgAnnualWagesPdForTxYrAmt', Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmIIEmplrHIPPotentiallyPaidAmt', Line 6 'SmIIEmplrEligibleHIPPaidAmt', Line 7 'SmIIEmplrEligHIPTimesPctAmt', Line 8 'SmIIEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt' and Line 12 'SmallerAnnualWgPdOrHIPPAmt', 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 'SmIIEmplrHIPPotentiallyPaidAmt', Line 6 'SmIIEmplrEligibleHIPPaidAmt', Line 7 'SmIIEmplrEligHIPTimesPctAmt', Line 8 'SmIIEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt', Line 11 'HIPPAmtLessTotStPremOrCrAmt', and Line 12 'SmallerAnnualWgPdOrHIPPAmt', must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8941-005 | If Form 8941, line 6 'SmIIEmplrEligibleHIPPaidAmt' has a non-zero value, then it must be equal to Line 4 'HIPPaidForEmplEmployedForCrAmt' or Line 5 'SmIIEmplrHIPPotentiallyPaidAmt', whichever is less. | Data Mismatch | Reject | Active |
| FPYMT-018 | Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros. | Incorrect Data | Reject | Active |
| FPYMT-027 | If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date. | Incorrect Data | Reject | Active |
| FPYMT-028 | If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. | Incorrect Data | Reject | Active |
| FPYMT-057 | In IRS Payment Record or IRS ES Payment Record, the payment amount must be greater than zero, but less than or equal to \$99,999,999.99. | Incorrect Data | Reject | Active |
| FT-001 | If Form T, Part I, Line 5a, 'AmountOfOtherConsideration' has a non-zero value, then the literal on 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 the literal on 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 | Disabled |

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| 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 | Disabled |
| 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 |
| R0000-014 | SSN of the Preparer in the Return Header cannot be all zeros or all nines. | Incorrect Data | Reject | Active |
| R0000-015 | EIN of the Preparer Firm in the Return Header must not equal all nines. | Incorrect Data | Reject | Active |
| R0000-018 | The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header. | 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 |
| R0000-021 | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines. | 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 |
| R0000-023 | If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP". | Incorrect Data | Reject | Active |
| R0000-024 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966. | Incorrect Data | Reject | Active |
| R0000-027 | There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk. | System Error | Reject | Active |
| R0000-030 | In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator. | Data Mismatch | Reject | Active |
| R0000-031 | Taxpayer PIN in the Return Header cannot equal all zeros. | Incorrect Data | Reject | Active |
| R0000-032 | Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number". | Missing Data | Reject | Active |
| R0000-034 | 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 "FPO". | Incorrect Data | Reject | Active |

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| R0000-035 | The "Tax Period Ending Date" in the Return Header must be less than the "Received Date". | Incorrect Data | Reject | Active |
| R0000-044 | The CUSIP Number cannot equal all zeros. | Incorrect Data | Reject | Active |
| R0000-046 | For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900. | Incorrect Data | Reject | Active |
| R0000-050 | Bank Account Number in IRS Payment Record must not equal all zeros or all blanks. | Incorrect Data | Reject | Active |
| R0000-051 | The Federal Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header | Data Mismatch | Reject and Stop | Active |
| R0000-052 | The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-054 | The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-055 | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present. | Missing Document | 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 and Stop | Active |
| R0000-067 | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names. | Incorrect Data | Reject and Stop | Active |
| R0000-068 | If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Partner", "Title" of the "Partner", "DateSigned" and "PINEnteredBy" Indicator. | Missing Data | Reject | Active |
| R0000-075 | The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm. | Incorrect Data | Reject | Active |
| R0000-079 | The TIN present in the IRS Submission Manifest must match the EIN provided in the Return Header. | Data Mismatch | Reject and Stop | 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 | 'TaxPeriodBeginDt' and 'TaxPeriodEndDt' must be provided in the IRS Submission Manifest. | Missing Data | Reject and Stop | Verbiage Change |

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| R0000-111 | If Form 1065/1065-B, Item F, "Total Assets" is equal or greater than 10,000,000, then Schedule M-3 (Form 1065) and Schedule C (Form 1065) must be present in the return. | Missing Document | Reject | 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 |
| R0000-142 | If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return. In future years, tax returns may be rejected if an SSN, or any number that is not a valid PTIN, is included in this field. | Incorrect Data | Alert | Active |
| R0000-143 | 'TaxYr' in the IRS Submission Manifest must have a value. | Missing Data | Reject and Stop | Verbiage Change |
| R0000-144 | "Tax Year" in the Return Header must equal one of the following values for the processing year 2013 - ("2010", "2011", "2012"). | Incorrect Data | Reject | Active |
| R0000-145 | For a return filed for tax year 2012, the tax period ending date in the Return Header must be [one of following values ("20121231", "20130131", "20130228", "20130331", "20130430", "20130531", "20130630", "20130731", "20130831", "20130930", "20131031", "20131130") OR (1-3 days after the beginning of the month) OR (1-6 days before the end of the month)] unless one of the following is true: 1. checkbox "Final Return" is checked. 2. checkbox "Initial Return" is checked. 3. return is a short year return, i.e., difference between the tax period beginning date and tax period ending date is less than 364 days. | Incorrect Data | Reject | Active |
| R0000-146 | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all zeros. | Incorrect Data | Reject | Active |
| R0000-194 | Return must not be a duplicate of a previously accepted return. | Duplicate Condition | Reject and Stop | Active |
| R0000-900 | The return type indicated in the return header must match the return type established with the IRS for the EIN. | Database Validation Error | Reject | Active |
| R0000-904 | Software ID in the Return Header must have passed testing for the form family and tax year. | Database Validation Error | Reject and Stop | Active |
| R0000-905 | Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status. | Database Validation Error | Reject and Stop | Active |
| R0000-906 | Routing Transit Number (RTN) included in the return must be present in the e-File database. | Database Validation Error | Reject | Active |
| R0000-922 | Filer's EIN and Name Control in the Return Header must match data in the e-File database, unless "Name Change" or "Name or Address Change" checkbox is checked, if applicable. | Database Validation Error | Reject | Active |
| R0000-926 | If "Amended Return", "Superseded Return" or ("Technical Termination" for 1065) checkbox is not checked, then 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 | Active |
| R0000-927 | If "Amended Return", "Superseded Return" or ("Technical Termination" for 1065) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return. | Duplicate Condition | Reject | Active |

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| SA-F5713-001 | If Schedule A (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713. | Incorrect Data | Reject | Active |
| SB-F5713-001 | If Schedule B (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713. | Incorrect Data | Reject | Active |
| SC-F5713-001 | If Schedule C (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713. | Incorrect Data | Reject | Active |
| SD-F1065-001 | If Schedule D (F1065) check box 'RelatedPartyLikeKindExchange' is checked, then Form 8824 must be present in the return. | Missing Document | Reject | Active |
| SF-F1040-015 | If Schedule F (Form 1040), Line 10 'CarAndTruckExpenses' has a non-zero value, then Form 4562 must be present in the return. | Missing Document | 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 |
| SJ-F5471-002 | Schedule J (Form 5471), 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNumber' must have a value. | Missing Data | Reject | Active |
| SK1-F1065-002 | If on any Form 8283 present in the return, Section B, Part I, Line 5 column (a) is not empty (which means that the deduction for the described item or group of similar items of contributed property exceeds \$5,000), then that Form 8283 must be attached to Part III, Line 13 of Schedule K-1 (Form 1065) of each partner (even if the amount of the deduction allocated to each partner is \$5,000 or less). | Missing Document | 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 |
| SK1-F8865-002 | Schedule K1 (Form 8865) 'PartnershipsEIN' or 'ForeignEntityReferenceldNumber' must have a value. | Missing Data | Reject | Active |
| SM3-F1065-001 | If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then Form 8916-A must be present in the return. | Missing Document | Reject | Active |
| SM3-F1065-002 | If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then no more than one Form 8916-A must be present in the return. | Multiple Documents | Reject | Active |
| SM3-F1065-003 | If Schedule M-3 (Form1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then Form 8916-A must be present in the return. | Missing Document | Reject | Active |
| SM3-F1065-004 | If Schedule M-3 (Form1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then no more than one Form 8916-A must be present in the return. | Multiple Documents | Reject | Active |
| SM3-F1065-005 | If Schedule M-3 (Form1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then Form 8916-A must be present in the return. | Missing Document | Reject | Active |
| SM3-F1065-006 | If Schedule M-3 (Form1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then no more than one Form 8916-A must be present in the return. | Multiple Documents | Reject | Active |
| SM3-F1065-007 | If Schedule M3 (F1065) Part II, Line 26(d) 'IncomeLossPerTaxReturn' has a non-zero value, then it must equal Analysis of Net Income (Loss) 'NetIncomeLoss'. | Data Mismatch | 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 |

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| SM-F5471-002 | Schedule M (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNumber' must have a value. | Missing Data | Reject | Active |
| SM-F8858-001 | If Schedule M (Form 8858) is present in the return, then it must be referenced from one and only one Form 8858. | 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-F5471-002 | Schedule O (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNumber' must have a value. | Missing 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 |
| SO-F8865-002 | Schedule O (Form 8865) 'EIN' or 'ForeignEntityReferenceldNumber' must have a value. | Missing 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 |
| SP-F8865-002 | Schedule P (Form 8865) 'EIN' or 'ForeignEntityReferenceldNumber' must have a value. | Missing Data | 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-009 | State Returns can only be submitted via the Application-to-Application (A2A) Channel or the Internet Filing Application (IFA) Channel. | Unsupported | 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-015 | If the Submission Category in the State Submission Manifest has a value of ("CORP" or "PART" or "IND" or "EO" or "ESTRST"), then 'TaxYr' 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 | Verbiage Change |
| STATE-016 | If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'TaxYr' in the State Submission Manifest must be the same as processing year. | Incorrect Data | Reject and Stop | Verbiage Change |
| STATE-017 | If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'IRSSubmissionId' in the State Submission Manifest must not have a value. | Incorrect Data | Reject and Stop | Active |
| STATE-018 | In the State Submission Manifest, if the Submission Category has a value of ("CORP" or "CORPEP" or "PART" or "PARTEP" or "EO" or "ESTRST" or "ESTRSTEP"), then ('FederalEIN' and 'BusinessNameControlTxt') or 'Templd' must have a value. | Incorrect Data | Reject and Stop | Verbiage Change |

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| 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 |

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| X0000-018 | A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character. | Incorrect Data | Reject and Stop | Active |
| X0000-019 | A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name. | Incorrect Data | Reject and Stop | Active |
| X0000-020 | A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character. | Incorrect Data | Reject and Stop | Active |
| X0000-021 | The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file. | Missing Data | Reject and Stop | Active |
| X0000-022 | The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique. | Duplicate Condition | Reject | Active |
| X0000-024 | Unable to read a binary attachment in the Submission Zip Archive. | Incorrect Data | Reject and Stop | Active |
| X0000-025 | Unable to read XML data from the Submission Zip Archive. | Incorrect Data | Reject and Stop | Active |
| X0000-026 | The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file. | Incorrect Data | Reject and Stop | Active |
| 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 in size. | 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 |