

1065 BUSINESS RULES FOR TAX YEAR 2015

Version 2015v2.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1065-005-01	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
F1065-009-01	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
F1065-010-01	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
F1065-015-01	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
F1065-017-02	If Form 1065, Schedule K, Line 8 'NetSTCapitalGainOrLossAmt' has a non-zero value, then Schedule D (Form 1065) must be present in the return.	Missing Document	Reject	Active
F1065-021-01	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
F1065-023-01	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
F1065-032-01	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
F1065-034-01	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
F1065-037-01	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
F1065-039-01	If "Technical Termination" checkbox is checked, then the checkbox "initial return" or "final return" must be checked.	Missing Document	Reject	Active
F1065-040-01	If Form 1065, Schedule B, Line 3a is "Yes", then Schedule B-1 must be present in return.	Missing Document	Reject	Active
F1065-041-01	If Form 1065, Schedule B, Line 3b is "Yes", then Schedule B-1 must be present in the return.	Missing Document	Reject	Active
F1065-045-01	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
F1065-048-01	If Form 1065, Schedule B, Line 6 is answer "No", then Schedule L must be present in the return.	Missing Document	Reject	Active
F1065-050-01	If Form 1065, Item J 'ScheduleCAndScheduleM3AttInd', checkbox is checked, then Schedule M-3 (Form 1065) must be present in the return.	Missing Data	Reject	Active
F1065-052-01	If checkbox 'ThreeAndOneHalfPctGroIncmtxInd' is checked, then Form 1065 Line 22 'threeAndOneHalfPercentAmt' must have a non-zero value.	Missing Data	Reject	Active
F1065-053-01	If Form 1065, Line 2 'CostOfGoodsSoldAmt' has a non-zero value, then it must equal Form 1125-A, Line 8 'CostOfGoodsSoldAmt'.	Data Mismatch	Reject	Active
F1065-056-01	If Form 1065, Schedule K, Line 15a 'LowIncmtHsngCrSect42j5PrtshpAmt' or 15b 'LowIncomeHousingCrOthPrtshpAmt' has a non-zero value, then Form 8586 and Form 8609-A must be attached, unless, Form 8825, Line 20b 'IdentifyPartnershipEstateTrGrp' is present.	Missing Data	Reject	Active
F1065-057-01	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) 'MethodOfAccountingCashInd' is not checked, then Schedule L must be present in the return.	Missing Document	Reject	Active

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F1065-058-01	If Form 1065, Line 6 'TotalOrdinaryGainLossAmt' has a non-zero value, then Form 4797 must be present in the return.	Missing Data	Reject	Active
F1065-059-01	If Form 1065, checkbox 'QlfyTherapeuticDiscoveryCrInd' is checked, then Form 1065, Line 22 'qlfyTherapeuticDiscoveryCrAmt' must have a non-zero value and Form 4255, Line 14 'TxForRcptrQlfyThrputicDiscvAmt' must have a non-zero value.	Missing Data	Reject	Active
F1065-064	If Form 1065, Line 1c 'NetGrossReceiptsOrSalesAmt' has a non-zero value, then Line 1a 'GrossReceiptsOrSalesAmt' and/or Line 1b 'ReturnsAndAllowancesAmt' must have a non-zero value.	Missing Data	Reject	Active
F1065-065	If Form 1065, Line 3 'GrossProfitAmt' has a non-zero value, then Line 1c 'NetGrossReceiptsOrSalesAmt' or Line 2 'CostOfGoodsSoldAmt' must have a non-zero value.	Data Mismatch	Reject	Active
F1065-066	If Form 1065, 'Form8697Amt' has a non-zero value, then Form 8697 must be present in the return and the 'IntDueUndLkbckMthdLTCntrctInd' checkbox must be checked.	Missing Document	Reject	Active
F1065-067	If Form 1065, 'Form8866Amt' has a non-zero value, then Form 8866 must be present in the return and 'IntDueUndLkbckMthdIncmFrcstInd' must be checked.	Missing Document	Reject	Active
F1065-068	If Form 1065 Schedule K Line 15a 'LowIncmHsngCrSect42j5PrtshpAmt' or Line 15b 'LowIncomeHousingCrOthPrtshpAmt' has a non-zero value and Form 8586 has a non-zero value on Line 3 and/or Line 10, then Form 8609-A must be present in the return.	Missing Document	Reject	Active
F1065-069	If Form 1065, Item F, "Total Assets" is equal to or greater than 50,000,000, then Schedule C (Form 1065) must be present in the return and Item J, 'ScheduleCAndScheduleM3AttInd', checkbox must be checked.	Missing Document	Reject	Active
F4562-002-01	If Form 4562, Line 1, 'MaximumDollarLimitationAmt' has a non-zero value, then Line 1, 'MaximumDollarLimitationAmt' must not be greater than 535,000.	Incorrect Data	Reject	Deleted
F4562-002-02	If Form 4562, Line 1, 'MaximumDollarLimitationAmt' has a non-zero value, then Line 1, 'MaximumDollarLimitationAmt' must not be greater than 25,000.	Incorrect Data	Reject	New
F4562-003-01	If Form 4562, Line 3, 'ThresholdCostOfSect179PropAmt' has a non-zero value, then Line 3, 'ThresholdCostOfSect179PropAmt' must not be greater than 2,000,000.	Incorrect Data	Reject	Deleted
F4562-003-02	If Form 4562, Line 3, 'ThresholdCostOfSect179PropAmt' has a non-zero value, then Line 3, 'ThresholdCostOfSect179PropAmt' must not be greater than 200,000.	Incorrect Data	Reject	New
F5471-034-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-035-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-036-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-037-01	If Form 5471, 'dormantForeignCorporationCd' 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" [EarningsAndProfitsOtherAdjStmnt] must be attached.	Missing Document	Reject	Active
F5471-038-01	If Form 5471, 'dormantForeignCorporationCd' 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" [InvestmentInSubsidiariesStmnt] must be attached.	Missing Document	Reject	Active

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F5471-039-01	If Form 5471, 'dormantForeignCorporationCd' 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" [OwnsForeignPartnershipStmnt] must be attached.	Missing Document	Reject	Active
F5471-040-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-041-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-042-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-043-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-044-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-071-01	Form 5471 'EmployerEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F6478-016	Form 6478, Line 1, 'Qlfy2ndBiofuelProdFuelGalsQty' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Reactivated
F6478-017	Form 6478, Line 1 'Qlfy2ndBiofuelProdFuelCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Reactivated
F6478-018	Form 6478, Line 2 'FuelsCreditRegistrationNum' must not have a value.	Incorrect Data	Reject	Reactivated
F6478-019	Form 6478, Line 2 'OtherIncomeAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Reactivated
F6765-003-01	Form 6765, Line 10 'FixedBasedPct' must not be greater than 16% (0.16000).	Incorrect Data	Reject	Disabled
F6765-004-01	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	Disabled
F6765-005-01	If Form 6765 is present in the return then there can only be entries in Line 37 'ResearchActivitiesIncrCrAmt', Line 38 'CYResearchCreditAmt', Line 39 'EstateOrTrustAllocatedBenefAmt' and/or Line 40 'NetEstateOrTrustAllocBenefAmt'.	Incorrect Data	Reject	Active
F8275-001-01	If 'ForeignEntityName' has a value, then Form 8275, 'ForeignEntityEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8275R-001-01	If 'ForeignEntityName' has a value, then Form 8275-R, 'ForeignEntityEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8283-006-02	The year of the 'ContributionDt' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the 'TaxYr' year in the Return Header.	Data Mismatch	Reject	Active
F8283-007-02	The year of the 'SaleDt' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the 'TaxYr' in the Return Header or the year immediately following the 'TaxYr' in the Return Header.	Data Mismatch	Reject	Active

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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
F8283-028-01	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
F8283-032-02	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
F8283-033-01	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
F8283-034-01	If Form 8283, Section A Line 1 Column (b) 'VIN' has a value, then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle.	Missing Data	Reject	Active
F8283-035-01	If Form 8283, Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, then Section A Line 1 Column (b) 'VIN' for the corresponding vehicle must have a value.	Missing Data	Reject	Active
F8609A-001-01	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
F8621-026-02	F8621, 'PFICOrQFEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8697-008-01	If Form 8697, Part I, Line 10(c) 'NetAmtOfInterestOwedAmt' has a non-zero value then Part II, Line 11(d) 'NetAmtOfInterestOwedAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active

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F8820-001-01	Form 8820, Line 2(b) 'EmployerDifferentialWageCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Reactivated
F8825-001-01	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
F8833-001-02	Form 8833 'EIN' or 'SSN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8835-001	Form 8835, 'IndianCoalTonPrdcdSoldQty' must be equal to zero if a value is entered.	Incorrect Data	Reject	Active
F8835-002	Form 8835, 'TotIndianCoalTonPrdcdSoldCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8844-001-02	Form 8844, line 1(a), 'QualifiedEmpowermentZoneWgsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F8844-001-03	Form 8844, line 1, 'TotalQualifiedEmpwrZoneWgsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F8844-002-01	Form 8844, Line 2, 'CurrentYearCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Reactivated
F8845-001-01	Form 8845, Line 1, 'TotQlfyWagesEmplHlthInsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8845-002-01	Form 8845, Line 2, 'CY93TotQlfyWagesEmplHlthInsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8845-003-01	Form 8845, Line 3, 'IncrementalIncreaseAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8845-004-01	Form 8845, Line 4, 'CurrentYearCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8858-002-03	If line 3a 'TaxOwnerName' has a value, then Form 8858, Line 3c(1), EIN or SSN in 'TaxOwnerUSIdNumberDetail' or line 3c(2) 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8858-003-01	Form 8858, Line 1b(1), EIN in 'FDEUSIdNumberDetail' or Line 1b(2) 'ForeignEntityReferenceldNum' 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	Active
F8864-002-01	Form 8864, Line 2(c), 'AgriBiodieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-003-02	Form 8864, Line 3(c), 'RenewableDieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-004	Form 8864, Line 4(c), 'BiodieselMixAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-005-01	Form 8864, Line 5(c), 'AgriBiodieselIncludedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-006	Form 8864, Line 6(c), 'RenewableDieselInclMixtureAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-007	Form 8864, Line 7(c), 'QualifiedAgriBioDieselProdAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-008	Form 8864, Line 8, 'BiodieselPlusAgriBioDieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8865-232-01	Form 8865 'ForeignPartnershipEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8881-001-01	Form 8881, Line 5 'CurrentYearCreditAmt' must not be greater than 500.	Missing Document	Reject	Active
F8900-001-01	If Form 8900 is present in the return, then Lines (1) 'QlfyRlrdTrackMaintExpndAmt', (2) 'FiftyPctRlrdTrackMaintExpndAmt', (3a) 'MilesOfRlrdTrackOwnorLsdQty', (3b) 'LessNumOfMileRlrdTrcklsAsgnQty', (3c) 'MlRlrdTrckAsgnByOwnrOrLsseeQty', (3d) 'TotalRlrdTrackMilesQty', (4) 'AdjustedTotalRailroadTrackAmt', and (5) 'QualifiedPctOfRlrdTrackAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Reactivated
F8908-001-01	Form 8908, Line 1a, 'TotalHomesMeetingStandardQty' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8908-002-01	Form 8908, Line 1b, 'TotalHomesStandardAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8908-003-01	Form 8908, Line 2a, 'TotalMfrHmMeetingStdQty' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8908-004-01	Form 8908, Line 2b, 'TotalManufactureHomesAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active

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F8909-001	If Form 8909 is present in the return, then Part I, Lines (1a) 'EligibleDishwashersTypeAQty', (1b) 'EligibleDishwashersTypeBQty', (2a) 'DshwshrPrdcdPr2YrsTypeAAvgQty', (2b) 'DshwshrPrdcdPr2YrsTypeBAvgQty', (3a) 'EligibleDishwashersTypeANetQty', (3b) 'EligibleDishwashersTypeBNetQty', (4 (a) and (b) No entry do not use Value Preprinted on Form) and (5a) 'DishwashersTypeATentativeCrAmt', (5b) 'DishwashersTypeBTentativeCrAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Deleted
F8909-002-01	If Form 8909 is present in the return, then Part I, Line 6 'TentativeCrdtForDishwashersAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Deleted
F8909-003-01	If Form 8909 is present in the return, Part II, Lines (7) 'EligClothesWashersPrdcdQty', (8) 'AvgEligClothesWashersPrdcdQty', (9) 'NetEligClothesWashersPrdcdQty', (10 No entry do not use Value Preprinted on Form) and (11) 'ClothesWasherTentativeCrAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Deleted
F8909-004-01	If Form 8909 is present in the return, Part II, Line 12 'ClothesWasherTentativeCrAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Deleted
F8909-005-01	If Form 8909 is present in the return, Part III, Lines (13a) 'TypeARefrigeratorsProducedQty', (13b) 'TypeBRefrigeratorsProducedQty', (14a) 'AvgNumEligRefrigeratorsTypAQty', (14b) 'AvgNumEligRefrigeratorsTypBQty', (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
F8909-006-01	If Form 8909 is present in the return, Part III, Line 18 'TentativeCrForRefrigeratorsAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Deleted
F8909-007-01	If Form 8909 is present in the return, Part IV, Lines (19) 'TotalTentativeCreditAmt', (20) 'AvgAnnualGrossRcptsStdPctAmt', (21a) No entry - do not use Value Preprinted on Form, (21b) 'PYTotalTentativeCreditAmt', (21c) 'PYClothesWasherTypeBTentCrAmt', (22c) 'AggregateTenativeCrAmt', and (23) 'MaximumCreditAllowedAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Deleted
F8910-007-01	If Form 8910, Part II, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8910-008-01	If Form 8910, Part II, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 2 'VIN' must have a value.	Incorrect Data	Reject	Active
F8910-009-01	If Form 8910, Part II, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8910-010-01	If Form 8910, Part III, Line 15 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8910-011-01	If Form 8910, Part III, Line 15 'PersonalUsePartOfCreditAmt' has a non-zero value, then Part I Line 2 'VIN' must have a value.	Incorrect Data	Reject	Active
F8910-012-01	If Form 8910, Part III, Line 15 'PersonalUsePartOfCreditAmt' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8910-013-04	For Each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDt' the date must be after December 31, 2014 but before January 01, 2016.	Incorrect Data	Reject	Active
F8911-001	If Form 8911 is present in the return, then there can only be entries on Line 8 'AltFuelVehRefuelPropCreditAmt' or Line 9 'BusinessInvstUsePartOfCrAmt'.	Incorrect Data	Reject	New
F8923-001-01	Form 8923, Line 1 'TotalTrainingCostsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active

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F8923-002-01	Form 8923, Line 2, 'AllowableTrainingCostsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8936-012-03	If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDt' must be later than December 31, 2014 and before January 1, 2016.	Incorrect Data	Reject	Active
F8936-014-01	If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8936-015-01	If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VIN' must have a value.	Incorrect Data	Reject	Active
F8936-016-01	If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8936-017-01	If Form 8936, Line 23 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8936-018-01	If Form 8936, Line 23 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VIN' must have a value.	Incorrect Data	Reject	Active
F8936-019-01	If Form 8936, Line 23 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8941-003	If Form 8941, Line 2 'SmlEmplrHIPFTEEmplForTaxYrCnt' has a value greater than "24", then Line 3 'AvgAnnualWagesPdForTxYrAmt', Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmlEmplrHIPPotentiallyPaidAmt', Line 6 'SmlEmplrEligibleHIPPaidAmt', Line 7 'SmlEmplrEligHIPTimesPctAmt', Line 8 'SmlEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt' and Line 12 'SmallerAnnualWgPdOrHIPPdAmt', must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8941-004-01	If Form 8941, Line 3 'AvgAnnualWagesPdForTxYrAmt' has a value greater than "50999", then Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmlEmplrHIPPotentiallyPaidAmt', Line 6 'SmlEmplrEligibleHIPPaidAmt', Line 7 'SmlEmplrEligHIPTimesPctAmt', Line 8 'SmlEmplrHIPFTECreditAmt', 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	Deleted
F8941-004-02	If Form 8941, Line 3 'AvgAnnualWagesPdForTxYrAmt' has a value greater than "51999", then Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmlEmplrHIPPotentiallyPaidAmt', Line 6 'SmlEmplrEligibleHIPPaidAmt', Line 7 'SmlEmplrEligHIPTimesPctAmt', Line 8 'SmlEmplrHIPFTECreditAmt', 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	New
F8941-005	If Form 8941, line 6 'SmlEmplrEligibleHIPPaidAmt' has a non-zero value, then it must be equal to Line 4 'HIPPaidForEmplEmployedForCrAmt' or Line 5 'SmlEmplrHIPPotentiallyPaidAmt', whichever is less.	Data Mismatch	Reject	Active
F8949-002	For each property on Form 8949, Part I and II, if Line 1(f) 'AdjustmentsToGainOrLossCd' has a value, then the codes in 'AdjustmentsToGainOrLossCd' must not be repeated and must be in alphabetical order.	Incorrect Data	Reject	Active
F8949-003-01	For each property on Form 8949, Part I and II, if Line 1(f) 'AdjustmentsToGainOrLossCd' has a value, then it must be one of the following: (B, C, D, E, H, L, M, N, O, Q, R, S, T, W, X).	Incorrect Data	Reject	Active
F8949-012	Form 8949, Part I, checkbox A 'TransRptOn1099BThatShowBssInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-013	Form 8949, Part I, checkbox B 'TransRptOn1099BNotShowBasisInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8949-014	Form 8949, Part I, checkbox C 'TransactionsNotRptedOn1099Blnd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-015	Form 8949, Part II, checkbox D 'TransRptOn1099BThatShowBssInd' must not be checked in more than one 'LongTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-016	Form 8949, Part II, checkbox E 'TransRptOn1099BNotShowBasisInd' must not be checked in more than one 'LongTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-017	Form 8949, Part II, checkbox F 'TransactionsNotRptedOn1099Blnd' must not be checked in more than one 'LongTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F982-011	Form 982, line 10b 'ExcludedToReducePrinResAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F982-012	Form 982, line 1e 'DischargeOfQualifiedPrinResInd' must not be checked.	Incorrect Data	Reject	Active
FPYMT-027-02	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 'TaxPeriodEndDt' in the Return Header), then the 'RequestedPaymentDt' in the "IRS Payment" [IRS Payment] 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-028-02	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 'TaxPeriodEndDt' in the Return Header), then the 'RequestedPaymentDt' in the "IRS Payment" [IRS Payment] 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-057-02	In "IRS Payment" [IRS Payment] 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-001-01	If Form T, Part I, Line 5a, 'OtherConsiderationAmt' has a non-zero value, then the literal on Part I, Line 5b, 'OtherConsiderationNatureTxt' must have a value.	Missing Data	Reject	Active
FT-002-01	If Form T, Part III, Line 5a, 'OtherConsiderationAmt' has a non-zero value, then the literal on Part III, Line 5b, 'OtherConsiderationNatureTxt' must have a value.	Missing Data	Reject	Active
FT-003-04	If Form T, Part I, Line 3b 'AcquiredDt' has a value, then the date must be after December 31, 2014 but before January 1, 2016.	Incorrect Data	Reject	Active
FT-004-04	If Form T, Part III, Line 3b 'SaleDt' has a value, then the date must be after December 31, 2014 but before January 1, 2016.	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
R0000-004-01	'ReturnTypeId' (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
R0000-007-02	For US Addresses, the first five digits of 'ZipCd' of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding 'StateAbbreviationCd'. See Publication 4164.	Incorrect Data	Reject	Active
R0000-014-01	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	Active
R0000-015-01	("PreparerFirmEIN") in the Return Header must not equal all nines.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-018-01	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
R0000-020-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AA" then the first three digits of the 'ZipCd' 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
R0000-022-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AE" then the first three digits of the 'ZipCd' must be in the range 090 - 098.	Incorrect Data	Reject	Active
R0000-023-01	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
R0000-024-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AP" then first three digits of the 'ZipCd' must be in the range 962 - 966.	Incorrect Data	Reject	Active
R0000-030-01	In the Return Header, if 'PractitionerPINGrp' is provided, then 'EFIN' in the 'PractitionerPINGrp' must be the same as 'EFIN' in the 'OriginatorGrp'.	Data Mismatch	Reject	Active
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-032-01	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
R0000-034-01	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
R0000-035-01	The 'TaxPeriodEndDt' in the Return Header must be less than the Received Date.	Incorrect Data	Reject	Active
R0000-044-01	The CUSIP Number cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-046-01	For US Addresses, the fourth and fifth digit of the 'ZipCd' of the Filer's address in the Return Header cannot both be zeros ("00"), except when the 'ZipCd' is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	Active
R0000-050-01	Bank Account Number in "IRS Payment" [IRS Payment] or [IRSPayment2] must not equal all zeros or all blanks.	Incorrect Data	Reject	Active
R0000-051-01	'FederalSubmissionTypeCd' in the IRS Submission Manifest must match 'ReturnTypeCd' indicated in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-052-01	'TaxYr' specified in the IRS Submission Manifest must match 'TaxYr' in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-054-01	The 'EFIN' in the IRS Submission Manifest must match 'EFIN' in the 'OriginatorGrp' in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-055-02	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element 'SignatureOptionCd' 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
R0000-057-01	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject	Active
R0000-058-01	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
R0000-075-02	'RoutingTransitNum' (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
R0000-080-01	'TaxPeriodBeginDt' present in the IRS Submission Manifest must match 'TaxPeriodBeginDt' provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-081-01	'TaxPeriodEndDt' present in the IRS Submission Manifest must match 'TaxPeriodEndDt' 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	Active
R0000-111-02	If Form 1065/1065-B, Item F, "Total Assets" is equal or greater than 10,000,000, then Schedule M-3 (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
R0000-142-01	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	Active
R0000-144-04	'TaxYr' in the Return Header must equal one of the following values for the processing year 2016 - ("2013", "2014", "2015").	Incorrect Data	Reject	Active
R0000-145-04	For a return filed for tax year 2015, the tax period ending date in the Return Header must be [one of following values ("20151231", "20160131", "20160229", "20160331", "20160430", "20160531", "20160630", "20160731", "20160831", "20160930", "20161031", "20161130") 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
R0000-146-01	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all zeros.	Incorrect Data	Reject	Active
R0000-148	'EIN' of the Filer in the Return Header must begin with "00" for submissions transmitted to the Assurance Testing System (ATS).	Incorrect Data	Reject	Active
R0000-150	If Form 1065/1065B, Item F, "Total Assets" is equal to or greater than 50,000,000, and 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

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-151	If Form 1065/1065B, Item F, "Total Assets" is equal to or greater than 50,000,000, and 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
R0000-152	If Form 1065/1065B, Item F, "Total Assets" is equal to or greater than 50,000,000, and 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
R0000-153	If Form 1065/1065B, Item F, "Total Assets" is equal to or greater than 50,000,000, and 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
R0000-154	If Form 1065/1065B, Item F, "Total Assets" is equal to or greater than 50,000,000, and 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
R0000-155	If Form 1065/1065B, Item F, "Total Assets" is equal to or greater than 50,000,000, and 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
R0000-156	The 'PrincipalBusinessActivityCd' (NAICS) cannot be all repeating numbers (i.e. "000000", "333333", etc.)	Incorrect Data	Reject	Active
R0000-192	Phone Number provided in the return must not be all zeros.	Incorrect Data	Reject	Active
R0000-193	Bank Account Number provided in the return must not be 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
R0000-900-01	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
R0000-904-03	Software ID in the Return Header must have passed testing for the form family and 'TaxYr'.	Database Validation Error	Reject and Stop	Active
R0000-905-01	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject and Stop	Active
R0000-906-02	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	Active
R0000-922-01	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
R0000-926-01	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
R0000-927-01	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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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-F1065-001-01	If Schedule D (F1065) checkbox 'RelatedPartyLikeKindExchInd' is checked, then Form 8824 must be present in the return.	Missing Document	Reject	Active
SD-F1065-003	If Schedule D (F1065) Part I Lines 1b(d), or 1b(e), or 1b(g), or 1b(h) have a non-zero value, then Form 8949, with checkbox "A" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-004	If Schedule D (F1065) Part I Lines 2(d), or 2(e), or 2(g), or 2(h) have a non-zero value, then Form 8949, with checkbox "B" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-005	If Schedule D (F1065) Part I Lines 3(d), or 3(e), or 3(g), or 3(h) have a non-zero value, then Form 8949, with checkbox "C" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-006	If Schedule D (F1065) Part II Lines 8b(d), or 8b(e), or 8b(g), or 8b(h) have a non-zero value, then Form 8949, with checkbox "D" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-007	If Schedule D (F1065) Part II Lines 9(d), or 9(e), or 9(g), or 9(h) have a non-zero value, then Form 8949, with checkbox "E" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-008	If Schedule D (F1065) Part II Lines 10(d), or 10(e), or 10(g), or 10(h) have a non-zero value, then Form 8949, with checkbox "F" checked must be present in the return.	Missing Document	Reject	Active
SF-F1040-015-01	If Schedule F (Form 1040), Line 10 'CarAndTruckExpensesAmt' 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-F5471-002-01	Schedule J (Form 5471), 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNum' 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	Deleted
SK1-F1065-002-01	If any Form 8283 is present in the return and Section B, Part I, Line 5 column (a) 'DonatedPropertyDesc' is not empty, then that Form 8283 must be attached to Part III, Line 13 'IRS1065K1OtherDeductionsGrp' of Schedule K-1 (Form 1065) of each partner.	Missing Document	Reject	New
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-F8865-002-01	Schedule K1 (Form 8865) 'PartnershipsEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
SM3-F1065-007-01	If Schedule M3 (F1065) Part II, Line 26(d) 'IncomeLossPerTaxReturnAmt' has a non-zero value, then it must equal Analysis of Net Income (Loss) 'NetIncomeLossAmt'.	Data Mismatch	Reject	Active
SM3-F1065-010	If Schedule M-3 (Form 1065), Part I, Line 11, 'NetIncomeLossPerIncomeStmtAmt' has a non-zero value, then it must be equal to Part II, Line 26, column (a), 'IncomeLossPerIncomeStmtAmt' or Form 1065 Schedule M-1 Line 1, 'NetIncomeLossPerBooksAmt', except when Schedule B Line 6 Box, 'PrtshpSatisfyAllConditionsInd', is "Yes".	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
SM-F5471-002-01	Schedule M (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
SM-F8858-002-01	Schedule M (Form 8858) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing 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-F5471-002-01	Schedule O (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNum' 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-F8865-002-01	Schedule O (Form 8865) 'EIN' or 'ForeignEntityReferenceldNum' 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-F8865-002-01	Schedule P (Form 8865) 'EIN' or 'ForeignEntityReferenceldNum' 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	Active
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	Active
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	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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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