

1120-F BUSINESS RULES FOR TAX YEAR 2011

Version 2011v1.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1120F-001	If Form 1120-F, checkbox "Schedule M-3 attached" is checked, then Schedule M-3 (Form 1120-F), must be attached.	Missing Document	Reject	Active
F1120F-002	If Form 1120-F, Item M, "Enter number of Forms 5472 attached" has a non-zero value, then it must be equal to the number of Forms 5472 present in the return.	Incorrect Data	Reject	Active
F1120F-003	If Form 1120-F, Line 5f, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value, then Form 2439 must be attached.	Missing Document	Reject	Active
F1120F-005	If Form 1120-F, Line 6, check box "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject	Active
F1120F-007	If Form 1120-F, Section III, Part III "Additional Information", Line 11 (a) or 11(b) has a choice of 'Yes' indicated, then a binary attachment with Description 'Form 8848' must be attached.	Missing Document	Reject	Active
F1120F-008	If Form 1120-F, Section II, Line 8 has a non-zero value, then Schedule D (Form 1120) must be attached.	Missing Document	Reject	Active
F1120F-009	If Form 1120-F, Line 1 has a non-zero value, then it must be equal to Form 1120-F, Section I, Line 11.	Data Mismatch	Reject	Active
F1120F-010	If Form 1120-F, Section II, Line 9, contains a non-zero value, then Form 4797 must be attached.	Missing Document	Reject	Deleted
F1120F-011	If Form 1120-F, Line 3 has a non-zero value, then it must be equal to the sum of Section III, Part I, Line 6 and Section III, Part II, Line 10.	Data Mismatch	Reject	Active
F1120F-013	If Form 1120-F, Section II, Line 25 has a non-zero value, then Form 8903 must be attached.	Missing Document	Reject	Active
F1120F-014	If Form 1120-F, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.	Missing Document	Reject	Deleted
F1120F-015	If Form 1120-F, Schedule J, Line 1 checkbox is checked, then Schedule O (Form 1120) must be present in the return.	Missing Document	Reject	Active
F1120F-016	If Form 1120-F, Schedule J, Line 3 has a non-zero value, then Form 4626 must be attached.	Missing Document	Reject	Active
F1120F-017	If Form 1120-F, Schedule J, Line 5a has a non-zero value, then Form 1118 must be attached.	Missing Document	Reject	Active
F1120F-018	There can be no more than one Form 8820 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-020	There can be no more than one Form 6478 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-021	There can be no more than one Form 8826 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-022	There can be no more than one Form 8835 attached to Form 1120-F.	Multiple Documents	Reject	Active

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F1120F-023	There can be no more than one Form 8844 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-024	If Form 1120-F, Schedule J, Line 5c has a non-zero value, then Form 8827 must be attached.	Missing Document	Reject	Active
F1120F-027	If Form 1120-F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Form 1120-F, Schedule J, Line 8, Check box "F4255" is checked, then Form 4255 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 4255".	Missing Document	Reject	Active
F1120F-028	There can be no more than one Form 4255 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-029	If Form 1120F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Form 1120-F, Schedule J, Line 8, Check box "F4255" is checked, then no more than one Form 4255 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 4255".	Multiple Documents	Reject	Active
F1120F-030	If Form 1120-F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Schedule J, Line 8, checkbox "Form 8611" is checked, then Form 8611 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 8611".	Missing Document	Reject	Active
F1120F-031	If Form 1120-F, Schedule J, Line 8 "Other Taxes Amount" has a non-zero value and Schedule J, Line 8, checkbox "Form 8697" is checked, then Form 8697 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 8697".	Missing Document	Reject	Active
F1120F-032	If Form 1120-F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Schedule J, Line 8, checkbox "Form 8866" is checked, then Form 8866 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 8866".	Missing Document	Reject	Active
F1120F-033	If Form 1120-F, Schedule J, Line 8, "Other Taxes Amount" has a non-zero value and Schedule J, Line 8, checkbox "Form 8902" is checked, then Form 8902 must be attached to Form 1120-F, Schedule J, Line 8, checkbox "Form 8902".	Missing Document	Reject	Active
F1120F-034	If Form 1120-F, Item T, "Is the corporation a subsidiary in a parent-subsidiary controlled group?" has a choice of 'Yes' indicated, then Name Control and EIN of the Parent corporation must be provided.	Missing Data	Reject	Active
F1120F-035	Form 1120-F, Item T, the EIN of the Parent Corporation must not be the same as Filer's EIN in the Return Header.	Incorrect Data	Reject	Active
F1120F-036	If Form 1120-F, Schedule L, Line 17 "Total Assets" , Column (d) is greater than or equal to 10,000,000(10 Million), then Schedule M-3(Form 1120-F) must be present in the return.	Missing Document	Reject	Active
F1120F-037	There can be no more than one Form 8845 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-038	If Form 1120-F, Line 5g has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then Form 4136 must be attached.	Missing Document	Reject	Active
F1120F-039	There can be no more than one Form 8846 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-040	Form 1120-F, Section II, Line 8 must equal Schedule D (Form 1120) Line 14.	Data Mismatch	Reject	Active
F1120F-042	There can be no more than one Form 8861 attached to Form 1120-F.	Multiple Documents	Reject	Deleted
F1120F-043	There can be no more than one Form 8874 attached to Form 1120-F.	Multiple Documents	Reject	Active

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F1120F-044	There can be no more than one Form 8881 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-045	There can be no more than one Form 8882 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-046	If Form 1120-F, Line 2 has a non-zero value, then Form 1120-F, Line 2 must equal Form 1120-F, Schedule J, Line 9.	Data Mismatch	Reject	Active
F1120F-048	If Form 1120-F, Section II, line 30b, has a non-zero value, then Form 1120-F, Section II, Line 30b must equal Form 1120-F, Schedule C, Line 15.	Data Mismatch	Reject	Active
F1120F-049	There can be no more than one Form 3468 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-050	There can be no more than one Form 4797 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-051	There can be no more than one Form 5884 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-052	There can be no more than one Form 6765 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-054	There can be no more than one Form 8586 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-055	There can be no more than one Form 8697 attached to Form 1120-F.	Multiple Documents	Reject	Active
F1120F-056	If Form 1120-F, Section II, Line 9 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684indicator" does not contain "FORM 4684") then Form 1120-F, Section II, Line 9 must equal Form 4797, Line 17.	Data Mismatch	Reject	Active
F1120F-057	Form 1120F, Line 4 must be equal to the sum of Line 1 plus(+) Line 2 plus(+) Line 3.	Math Error	Alert	Active
F1120F-059	Form 1120F, Section II, Line 11 must be equal to the sum of the following lines: Line 3, Line 4, Line 5, Line 6, Line 7, Line 8, Line 9, and Line 10.	Math Error	Alert	Active
F1120F-060	Form 1120F, Section II, Line 28 must be equal to the sum of the following lines: Line 12, Line 13, Line 14, Line 15, Line 16, Line 17, Line 18, Line 19, Line 20, Line 21, Line 22, Line 23, Line 24, Line 25, Line 26, and Line 27.	Math Error	Alert	Active
F1120F-061	Form 1120-F, Section II, Line 29 must be equal to Line 11 minus(-) Line 28.	Math Error	Alert	Active
F1120F-062	Form 1120-F, Section II, Line 31 must be equal to Line 29 minus(-) Line 30c.	Math Error	Alert	Active
F1120F-063	Form 1120-F, Schedule J, Line 4 must be equal to Line 2 plus(+) Line 3.	Math Error	Alert	Active
F1120F-065	Form 1120-F, Schedule J, Line 7 must be equal to Line 4 minus(-) Line 6.	Math Error	Alert	Active
F1120F-066	Form 1120-F, Schedule J, Line 9 must be equal to the sum of Line 7 and Line 8.	Math Error	Alert	Active
F1120F-073	If Form 2220 is present in the return, Form 1120-F, Line 6 must equal Form 2220, Line 38.	Data Mismatch	Reject	Active
F1120F-074	If Form 1120-F, "Amended Return" checkbox is checked, then an XML document named "Amended Return Changes" [AmendedReturnChanges] must be attached.	Missing Document	Reject	Active
F1120F-075	If Form 1120-F, Schedule J, Line 5b, has a non-zero value, then Form 3800 must be attached.	Missing Document	Reject	Active
F1120F-076	Form 1120F, Line 5j must be equal to the sum of the following lines: Line 5d, 5e, 5f, 5g, 5h and 5i.	Math Error	Alert	Active
F1120F-077	If Form 1120-F, Schedule J, Line 1 checkbox is not checked and Schedule J, Line 2 checkbox is not checked, then "Income tax" must be equal to the tax computed for taxable income from Form 1120-F, Section II, Line 31 per tax rate schedule in Form 1120-F instructions.	Math Error	Alert	Active

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F1120F-078	If Form 1120-F, Schedule J, Line 2 checkbox is checked, then "Income tax" must be equal to the tax computed for taxable income from Form 1120-F, Section II, Line 31 per the flat tax rate in Form 1120-F instructions.	Math Error	Alert	Active
F1120F-079	If Form 1120-F, Line 5h, has a non-zero value, then Form 3800 and/or Form 8827 must be attached.	Missing Document	Reject	Active
F1120F-080	If Form 1120-F, Schedule J, Line 5d has a non-zero value, then Form 8912 must be attached.	Missing Document	Reject	Active
F1120F-081	If Form 1120-F, Item D (1) "Location of corporation's primary books and records" has a choice of "US" for "Country", then "Province or State" must be provided.	Missing Data	Reject	Active
F1120F-082	If Form 1120-F, Item D (1) "Location of corporation's books and records" has a choice of "US" for "Country" and a choice of "CA" for "Province or State", then the "City" must be provided.	Missing Data	Reject	Active
F1120F-083	Form 1120-F, Schedule J, Line 6 must be equal to the sum of the following lines : Line 5a, 5b, 5c, and 5d.	Math Error	Alert	Active
F1120F-084	If Form 1120-F, Line 5i "WithholdingFrom8288AOr8805" has a non-zero value and is greater than the amount on Section I, Line 12 "TotalAmtOfTaxPaidWithheldSrc", then a binary attachment with the Description "Form 8288-A" or "Form 8805" must be attached to Line 5i.	Missing Document	Reject	Active
F1120F-085	If Form 1120-F, Section II, Line 20 has a non-zero value, then Form 4562 must be present in the return.	Missing Document	Reject	Active
F1120F-086	If Form 1120-F, Line 5f, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value, then Form 1120-F, Line 5f must equal the total of all Forms 2439, Line 2.	Data Mismatch	Reject	Active
F1120F-087	If Form 1120-F, Schedule L, Line 17 "Total Assets" Column (d) is greater than or equal to 25,000 and less than 10,000,000 (10 Million), then Schedules M-1 and M-2 (Form 1120-F) must be present in the return.	Missing Document	Reject	Active
F1120F-088	Schedule V (Form 1120-F), Line 12 "GrossTransIncmMinusTrtyAmt" must be equal to Form 1120-F, Section I, Line 9 "GrossAmount", Column (b).	Data Mismatch	Reject	Active
F1120F-089	If Form 1120-F, Item AA, has a choice of "Yes" indicated. then Schedule UTP (Form 1120) must be attached.	Missing Document	Reject	Deleted
F1120F-090	If Schedule UTP (Form 1120) is attached, then the Form 1120-F, Item AA, must have a choice of "Yes" indicated.	Missing Document	Reject	Deleted
F1120F-092	If Form 1120-F, Schedule L, Line 17(b) Beginning of tax year "Total assets" or Line 17(d) End of tax year "Total assets" is greater than or equal to 100,000,000 (100 million), then there must be a choice indicated on Form 1120-F, Item AA.	Missing Data	Reject	Deleted
F1120F-093	If Form 1120-F, Item AA, has a choice of "Yes" indicated. then Schedule UTP (Form 1120) must be attached.	Missing Document	Reject	New
F1120F-094	If Schedule UTP (Form 1120) is attached, then the Form 1120-F, Item AA, must have a choice of "Yes" indicated.	Missing Document	Reject	New
F1120F-095	If Form 1120-F, Schedule L, Line 17(b) Beginning of tax year "Total assets" or Line 17(d) End of tax year "Total assets" is greater than or equal to 100,000,000 (100 million), then there must be a choice indicated on Form 1120-F, Item AA.	Missing Data	Reject	New
F3800-095	If Form 3800, Line 29c, has a non-zero value, then Form 6478 must be attached.	Missing Data	Reject	Disabled
F3800-097	If Form 3800, Line 24, has a non-zero value, then Form 8844 must be attached.	Missing Document	Reject	Disabled
F3800-098	If Form 3800, Line 1f or Line 29e, has a non-zero value, then Form 8835 must be present.	Missing Document	Reject	Disabled

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F3800-114	If Form 3800, Line 1q has a non-zero value, then Form 8909 must be present.	Missing Document	Reject	Disabled
F3800-115	If Form 3800, Line 1r has a non-zero value, then Form 8910 must be present.	Missing Document	Reject	Disabled
F3800-116	If Form 3800, Line 1s has a non-zero value, then Form 8911 must be present.	Missing Document	Reject	Disabled
F4626-001	Form 4626, Line 3 must be equal to the sum of the following lines: Line 1, Line 2a, 2b, 2c, 2d, 2e, 2f, 2g, 2h, 2i, 2j, 2k, 2l, 2m, 2n, and 2o.	Math Error	Alert	Active
F4626-002	If Form 4626, Line 4b is greater than or equal to zero, Line 4e must be equal to 4c.	Math Error	Alert	Active
F4626-003	If Form 4626, Line 4b is less than zero, then Line 4e is computed as the negative value of the smaller of Line 4c or Line 4d.	Math Error	Alert	Active
F4626-004	Form 4626, Line 7 must be equal to Line 5 minus(-) Line 6. Do not enforce this rule if sum of Line 3 and Line 4e is less than or equal to zero.	Math Error	Alert	Active
F4626-005	Form 4626, Line 9 must equal Line 7 minus(-) Line 8c. If Line 7 minus(-) Line 8c is less than zero, Line 9 must be zero. Do not enforce this rule if sum of Line 3 and Line 4e is less than or equal to zero.	Math Error	Alert	Active
F4626-007	Form 4626, Line 12 must be equal to Line 10 minus(-) Line 11. Do not enforce this rule if sum of Line 3 and Line 4e is less than or equal to zero.	Math Error	Alert	Active
F4626-008	Form 4626, Line 14 must equal Line 12 minus(-) Line 13. If Line 12 minus(-) Line 13 is less than zero, Line 14 must be zero. Do not enforce this rule if sum of Line 3 and Line 4e is less than or equal to zero.	Math Error	Alert	Active
F4626-010	Form 4626, Line 10 must equal 20% of Line 9. Do not enforce this rule if sum of Line 3 and Line 4e is less than or equal to zero.	Math Error	Alert	Active
F6478-004	If Form 6478, line 4(c) 'QualCellBiofuelProdWAlcCrAmt', or 5(c) 'QualCellBiofuelNoAlcCrAmt', or 6(c) 'QualCellBiofuelProdFuelCrAmt' has a non-zero value, then Line 7 'FuelsCreditRegistrationNumber' must be present.	Missing Data	Reject	New
F8283-003	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached, then 'Vehicle Year' must have a value.	Missing Data	Reject	Deleted
F8283-004	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached, then 'Vehicle Year' must have a value.	Missing Data	Reject	Deleted
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
F8283-008	If Form 8283, "Form 1098-C Received Indicator" [Form1098CReceivedInd] checkbox is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must be attached and a binary attachment with Description beginning with "Form1098C" must be present.	Missing Document	Reject	Deleted

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F8283-009	If Form 8283, "Contemporaneous acknowledgment received indicator" checkbox [ContemporaneousAckReceivedInd] is checked, then "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached and a binary attachment with Description beginning with 'DoneeOrganizationContemporaneousWrittenAcknowledgment' must be present.	Missing Document	Reject	Deleted
F8283-010	If Form 8283 'VehicleYear' has a value for any Property in Section A or Section B , then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached in the appropriate section and ([a binary attachment with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment' must be attached] to Form 8283).	Missing Document	Reject	Deleted
F8283-014	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section A 'InformationOnDonatedProperty' , then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	New
F8283-015	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	New
F8283-016	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	New
F8283-017	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	New
F8283-018	If Form 8283, Section A 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'InformationOnDonatedProperty' for the corresponding vehicle.	Missing Data	Reject	New
F8283-020	If Form 8283, Section B 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'PropertyInformation' for the corresponding vehicle.	Missing Data	Reject	New
F8283-022	If Form 8283, Section A 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283.	Missing Document	Reject	New
F8283-023	If Form 8283, Section B 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283.	Missing Document	Reject	New
F8609A-001	Form 8609-A, Part I, Item A "Building Identification Number" must have a value.	Missing Data	Reject	Active
F8697-006	If Form 8697 'NetAmountOfInterestYouOwe1' Line 10 (c) has a value then 'NetAmountOfInterestYouOwe2' 11(d) must not have a value and vice versa.	Incorrect Data	Reject	New

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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
F8910-002	For Each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDate' the date must be after December 31, 2010 but before January 01, 2012	Incorrect Data	Reject	New
F8936-001	If Form 8936 is present, then for each vehicle listed on Line 1, 'Vehicle Year' cannot be prior to the current tax year.	Incorrect Data	Reject	Active
F8936-002	If Form 8936 is present, then for each vehicle listed on Line 2, 'VehiclePlacedInServiceDate' must be between January 1 and December 31 of the current tax year.	Incorrect Data	Reject	Deleted
F8936-004	If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDate' must be between January 1 and December 31 of the current tax year.	Incorrect Data	Reject	New
FPYMT-018	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	Active
FPYMT-021	If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (two 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-029	If the timestamp is on or before the due date of the return (two months and 15 days 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-033	Payment Amount in the IRS Payment Record must not be greater than 200% of Form 1120F, Line 7, but cannot be greater than 99,999,999.	Incorrect Data	Reject	Active
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject and Stop	Active
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject and Stop	Active
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject and Stop	Active
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	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
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing 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

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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
R0000-029	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 "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	Active
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	Active
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
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
R0000-049	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject	Active
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject	Active
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject	Active
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject	Active
R0000-055	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
R0000-056	If Form 8838 is present in the return, then a binary attachment document with Description "8838 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

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	Active
R0000-062	Every attached file (i.e. binary attachment) must be referenced by one or more XML documents that represent it.	Missing Data	Reject	Active
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject and Stop	Active
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	Active
R0000-079	The EIN 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	The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.	Missing Data	Reject and Stop	Active
R0000-083	The EIN must be provided in the IRS Submission Manifest.	Missing Data	Reject and Stop	Active
R0000-120	The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	Active
R0000-132	"Tax Year" in the Return Header must equal one of the following values for the processing year 2011 - ("2008", "2009", "2010").	Incorrect Data	Reject	Deleted
R0000-133	For a return filed for tax year 2010, the tax period ending date in the Return Header must be [one of following values ("20101231", "20110131", "20110228", "20110331", "20110430", "20110531", "20110630", "20110731", "20110831", "20110930", "20111031", "20111130") 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	Deleted
R0000-134	If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) per REG-134235-08 to identify yourself in the paid preparer section of the tax return. Beginning Tax Year 2011, (Processing Year 2012), tax returns may be rejected if an SSN, or any number that is not a PTIN, is included in this field.	Incorrect Data	Alert	Deleted
R0000-140	For a return filed for tax year 2011, the tax period ending date in the Return Header must be [one of following values ("20111231", "20120131", "20120229", "20120331", "20120430", "20120531", "20120630", "20120731", "20120831", "20120930", "20121031", "20121130") 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	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-141	"Tax Year" in the Return Header must equal one of the following values for the processing year 2012 - ("2009", "2010", "2011").	Incorrect Data	Reject	New
R0000-142	If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return. In future years, tax returns may be rejected if an SSN, or any number that is not a valid PTIN, is included in this field.	Incorrect Data	Alert	New
R0000-900	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
R0000-932	If "Amended Return" or (Superseded for 1120/1120S/1120-F) 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
R0000-933	If "Amended Return" or (Superseded for 1120/1120S/1120-F) 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
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
SI-F1118-001	If Schedule I (Form 1118) is present in the return, then it must be referenced from one and only one Form 1118 or one and only one Form 1118AMT but not both.	Incorrect 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
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

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

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