

1120S BUSINESS RULES FOR TAX YEAR 2009

Version 2009v1.1

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|--|--------------------|----------|-------------|
| F1120-214 | If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | Active |
| F1120-215 | If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | Active |
| F1120-216 | If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | Active |
| F1120-217 | If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | Active |
| F1120S-001 | Form 1120S, Line 2 must equal Form 1120S, Schedule A, Line 8. | Data Mismatch | Reject | Active |
| F1120S-010 | If Form 1120S, Line 22b has a non-zero value, then Schedule D (Form 1120S) must be attached. | Missing Document | Reject | Active |
| F1120S-013 | If Form 1120S, Line 23c has a non-zero value, then Form 4136 must be attached. | Missing Document | Reject | Active |
| F1120S-015 | If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then Form 4255 must be attached to Form 1120S, Line 22c. | Missing Document | Reject | Active |
| F1120S-018 | When Form 1120S, Line 22c[TotalTax] plus(+) Line 24[EstimatedTaxPenalty] is greater than Line 23d[TotalPayments], then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 25[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero. | Math Error | Reject | Active |
| F1120S-019 | When Form 1120S, Line 22c[TotalTax] plus(+) Line 24 [EstimatedTaxPenalty] is less than Line 23d[TotalPayments], then Line 23d minus(-) [Line 22c plus(+) Line 24] must equal Line 26[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero. | Math Error | Reject | Active |
| F1120S-033 | If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then Form 2220 must be attached. | Missing Document | Reject | Active |
| F1120S-122 | There can be no more than one Form 8586 attached to Form 1120S. | Multiple Documents | Reject | Active |
| F1120S-161 | If Form 1120S, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached. | Missing Document | Reject | Active |
| F1120S-162 | If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8866" ("fromForm8866Indicator" has the value "FROM FORM 8866"), then Form 8866 must be attached. | Missing Document | Reject | Active |
| F1120S-179 | If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8697" ("fromForm8697Indicator" has the value "FROM FORM 8697"), then Form 8697 must be attached. | Missing Document | Reject | Active |
| F1120S-190 | Form 1120S, Line 22b must equal Schedule D (Form 1120S), Line 21. | Data Mismatch | Reject | Active |
| F1120S-191 | If Form 1120S, Schedule K, Line 13c has a non-zero value, then Form 3468 must be attached. | Missing Document | Reject | Deleted |

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| F1120S-217 | If Form 1120S, Schedule K, Line 12d, dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684")then one or more Form 4684 must be attached. | Missing Document | Reject | Active |
| F1120S-229 | If Form 1120S, Schedule K, Line 13(a) and Line 13(b) have a non-zero value, then Form 8586 must be attached to either Line 13(a) or 13(b). | Multiple Documents | Reject | Active |
| F1120S-233 | If Form 1120S, Line C, checkbox "Schedule M-3 is attached" is checked, then Schedule M-3 (Form 1120S), must be attached. | Missing Document | Reject | Active |
| F1120S-236 | The return type indicated in the return header did not match the return type established with the IRS for the EIN. You may be contacted by the IRS. | Database Validation Error | Alert | Disabled |
| F1120S-238 | If Form 1120S, Item G, has a choice of "Yes" indicated and binary attachment with Description "Form 2553" is present in the return, then Item A, "S election effective date", must equal or precede the 'TaxPeriodBeginDate' in the Return Header. | Missing Data | Reject | Active |
| F1120S-239 | Filer's TIN and Name Control in the Return Header must match data in the e-File database unless Form 1120S, Item H (2), checkbox "Name Change" is checked. | Database Validation Error | Reject | Active |
| F1120S-240 | If Form 1120S, Schedule K, Line 2 has a non-zero value, then one or more Forms 8825 must be attached. | Missing Document | Reject | Active |
| F1120S-242 | If Form 1120S, Schedule K, Line 13f has a non-zero value, then Form 6478 must be attached. | Missing Document | Reject | Active |
| F1120S-243 | There must be one or more Schedule K-1 (Form 1120S) attached to Form 1120S, Item I. | Missing Document | Reject | Active |
| F1120S-244 | If Form 1120S, Sch B, Line 8 does not have a choice of "Yes" indicated, then Form 1120S, Schedule L, Line 15d must have a value. | Missing Data | Reject | Active |
| F1120S-246 | If Form 1120S, Schedule B, Line 8 checkbox does not have a choice of "Yes" indicated and Schedule M-3 (Form 1120S) is not present in the return, then Form 1120S, Schedule M-1, Line 8 must have a value. | Missing Data | Reject | Active |
| F1120S-247 | If Form 1120S, Item F "Total Assets" is greater than or equal to 10,000,000 (10 Million), then Schedule M-3(Form 1120S) must be present in the return. | Missing Document | Reject | Active |
| F1120S-251 | If Form 2220 is present in the return, Form 1120S, Line 24 must equal Form 2220, Line 38. | Data Mismatch | Reject | Active |
| F1120S-253 | Form 1120S, Line 23c must equal Form 4136, Line 17. | Data Mismatch | Reject | Active |
| F1120S-254 | If Form 1120S, Line 4 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "Form 4684"), then Form 4797 must be attached. | Missing Document | Reject | Active |
| F1120S-256 | If the checkbox "Final Return" is not checked or if a choice of 'No' is indicated for first year as an S corporation box or if the return is NOT less than 12 months (364 days from the "Tax Period Beginning Date" to the "Tax Period Ending Date" in the Return Header), then the "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2009 - ("20091231", "20100131", "20100228", "20100331", "20100430", "20100531", "20100630", "20100731", "20100831", "20100930", "20101031", "20101130") OR [the tax period ending date must be 1-3 days after the beginning of the month or the tax period ending date must be 1-6 days before the end of the month]. | Incorrect Data | Reject | Active |
| F1120S-257 | Form 1120S,Schedule K, Line 13f must equal the sum of all Forms 6478, Line 8. | Data Mismatch | Reject | Verbiage Change |
| F1120S-258 | If Form 1120S, Schedule K, Line 11 has a non-zero value then one or more Forms 4562 must be present in the return. | Missing Document | Reject | Active |
| F5471-001 | If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value. | Missing Data | Reject | Active |

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| F5471-002 | If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached. | Missing Document | Reject | Active |
| F5471-003 | If 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 |
| F5471-005 | If 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 |
| F5471-010 | If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached. | Missing Document | Reject | Active |
| F5471-014 | If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached. | Missing Document | Reject | Active |
| F5471-026 | If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmt] must be attached. | Missing Document | Reject | Active |
| F5471-029 | If 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 |
| F5471-030 | If 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 |
| F5471-031 | If 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 |
| F5471-032 | If 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 |
| F5471-033 | If 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 |
| F8586-006 | If Form 8586, Line 3 has a non-zero value, then one or more Forms 8609-A must be present in the return. | Missing Document | Reject | Deleted |
| F8586-008 | If Form 8586, Line 2, has a choice of "Yes" indicated, then Line 2(i) or Line 2(ii) or Line 2(iii) or Line 2(iv) must have a non-zero value. | Missing Data | Reject | Deleted |
| F8586-009 | If Form 8586, Line 2(i) or Line 2(ii) or Line 2(iii) or Line 2(iv) have a value, then Line 2, must have a choice of "Yes" indicated. | Missing Data | Reject | Deleted |
| F8586-010 | If Form 8586, Line 9, has a choice of "Yes" indicated, then Line 9(i) or Line 9(ii) or Line 9(iii) or Line 9(iv) must have a value. | Missing Data | Reject | Deleted |
| F8609A-001 | Form 8609-A, Part I, Item A "Building Identification Number" must have a value. | Missing Data | Reject | Active |
| F8825-001 | If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero. | Missing Data | Reject | Active |
| F8865-011 | If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached. | Missing Document | Reject | Active |
| F8865-028 | If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value. | Missing Data | Reject | Active |
| F8865-029 | If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached. | Missing Document | Reject | Active |
| F8865-185 | If Form 8865 is present in the return, then Schedule N (Form 1120), Line 2 must have a non-zero value. | Missing Data | Reject | Active |

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| F8865-187 | If Form 8865, Schedule B, Line 6 has a non-zero value, then Form 4797 must be attached. | Missing Document | Reject | Active |
| F8865-188 | If Form 8865, Schedule K, Line 10 has a non-zero value, then Form 4797 must be attached. | Missing Document | Reject | Active |
| F8865-191 | If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be present in the return: Form 8586, 4797. | Missing Document | Reject | Active |
| F8865-192 | If Form 8865, Schedule K, Line 12 has a non-zero value, then Form 4562 must be present in the return. | Missing Data | Reject | Active |
| F8873-001 | If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value. | Missing Data | Reject | Active |
| F8873-003 | If at least one Form 8873, Line 52, has a non-zero value, then Schedule N (Form 1120), Line 7c must have a non-zero value. | Missing Data | Reject | Active |
| 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-035 | "Payment Amount" in the IRS Payment Record must not be greater than 200% of Form 1120S, Line 25, 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 |
| 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 |

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| 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 |
| R0000-060 | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest. | Incorrect Data | Reject | Active |
| R0000-067 | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names. | Incorrect Data | Reject and Stop | Active |
| R0000-075 | The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm. | Incorrect Data | Reject | Active |
| R0000-077 | If Form 1120S, Item H(4) "Amended Return" checkbox is checked, then "Amended Return Changes" [AmendedReturnChanges] must be present in the return. | Missing Document | Reject | Active |

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| 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 |
| R0000-109 | "Tax Year" in the Return Header must equal one of the following values for the processing year 2010 - ("2007", "2008", "2009"). | Incorrect Data | Reject | Active |
| R0000-900 | The return type indicated in the return header must match the return type established with the IRS for the EIN. | Database Validation Error | Reject | Reactivated |
| 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 | Active |
| R0000-906 | Routing Transit Number (RTN) included in the return must be present in the e-File database. | Database Validation Error | Reject | Active |
| R0000-932 | 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 | New |
| 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 | New |
| 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 | New |
| SF-F1040-006 | If Schedule F (Form 1040), Line 37b is checked, then Form 6198 must be attached to the return. | Missing Document | Reject | Active |
| SF-F1040-010 | If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return | Missing Document | 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. | Incorrect Data | Reject | New |
| SJ-F1118-001 | If Schedule J (Form 1118) is present in the return, then it must be referenced from one and only one Form 1118. | Incorrect Data | Reject | New |
| 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 | 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 | New |

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| SM3-F1120S-002 | If Schedule M-3 (Form 1120S), Part II, Line 11(a), 11(b), 11(c), 11(d) (Interest income), or Line 15(a), 15(b), 15(c) or 15(d) (Cost of Goods Sold) or Part III, Line 26(a), 26(b), 26(c), or 26(d) (Interest expense) has a non-zero value, then Form 8916-A must be attached. | Missing Document | 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 | New |
| SN-F1120-006 | If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return. | Missing Document | Reject | Active |
| SN-F1120-007 | If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value. | Missing Data | Reject | Active |
| SN-F1120-008 | If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value. | Missing Data | Reject | Active |
| SN-F1120-009 | If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return. | Missing Document | Reject | Active |
| SN-F1120-013 | If Schedule N (Form 1120), Line 1b has a non-zero value, then Form 8858 must be attached to the return. | Missing Document | Reject | Active |
| SN-F1120-014 | If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, and Schedule N (Form 1120), Line 4b has a value greater than zero, then Form 5471 must be attached. | Missing Document | Reject | Active |
| SN-F1120-015 | If Schedule N (Form 1120), Line 7c has a non-zero value, then at least one Form 8873, Line 52 must have a non-zero 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 | New |
| 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 | New |
| 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 | New |
| 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-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 |
| T0000-003 | The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file. | Data Mismatch | Reject and Stop | 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 |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|---|---------------------|-----------------|-------------|
| 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 |
| X0000-007 | The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' 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").The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix. | 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 |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|--|---------------------|-----------------|-------------|
| 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 |