

## 1065 BUSINESS RULES FOR TAX YEAR 2008 Version 2008v2.0

| Rule Number | Rules Text   | Error Category     | Severity | Changed from 2008v1.0 to 2008v2.0 |
|-------------|--|--------------------|----------|-----------------------------------|
| F1065-001   | If Form 1065, Item J checkbox is checked, then Schedule M-3 (Form 1065) must be present in the return.   | Missing Document   | Reject   |                                   |
| F1065-002   | If Form 1065 Line 1c has a non-zero value, then Line 1a or Line 1b (or both) must have a non-zero value.   | Missing Data       | Reject   |                                   |
| F1065-003   | If Form 1065, Line 2 has a non-zero value, then it must equal Schedule A, Line 8.  | Data Mismatch      | Reject   |                                   |
| F1065-004   | If Form 1065 Line 3 has a non-zero value, then Line 1c or Line 2 must have a non-zero value.   | Missing Data       | Reject   |                                   |
| F1065-005   | If Form 1065, Line 5 has a non-zero value, then Schedule F (Form 1040) must be present in the return.  | Missing Document   | Reject   |                                   |
| F1065-007   | If Form 1065 Line 6 has a non-zero value, then Form 4684 or Form 4797 must be present in the return.   | Missing Document   | Reject   |                                   |
| F1065-009   | If Form 1065 Line 8 has a non-zero value, then Line 3 or Line 4 or Line 5 or Line 6 or Line 7 must have a non-zero value.  | Missing Data       | Reject   |                                   |
| F1065-010   | If Form 1065 Line 21 has a non-zero value, then Line 9 or Line 10 or Line 11 or Line 12 or Line 13 or Line 14 or Line 15 or Line 16a or Line 16b or Line 17 or Line 18 or Line 19 or Line 20 must have a non-zero value. | Missing Data       | Reject   |                                   |
| F1065-011   | If Form 1065 Schedule A Line 6 has a non-zero value, then Line 1 or Line 2 or Line 3 or Line 4 or Line 5 must have a non-zero value.   | Missing Data       | Reject   |                                   |
| F1065-012   | If Form 1065 Schedule A Line 9c checkbox is checked, then Form 970 must be present in the return.  | Missing Document   | Reject   |                                   |
| F1065-013   | If Form 1065 Schedule A Line 9c checkbox is checked, then no more than one Form 970 must be present in the return.   | Multiple Documents | Reject   |                                   |

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| F1065-014   | If Form 1065, Schedule B, Line 12 has a non-zero value, then one or more Forms 8865 must be present in the return.   | Missing Document   | Reject   |                                   |
| F1065-015   | If Form 1065 Schedule K Line 2 has a non-zero value, then Form 8825 must be present in the return.   | Missing Document   | Reject   |                                   |
| F1065-017   | If Form 1065 Schedule K Line 8 has a non-zero value, then Schedule D (Form 1065) must be present in the return.  | Missing Document   | Reject   |                                   |
| F1065-018   | If Form 1065 Schedule K Line 8 has a non-zero value, then no more than one Schedule D (Form 1065) must be present in the return.   | Multiple Documents | Reject   |                                   |
| F1065-019   | If Form 1065 Schedule K Line 9a has a non-zero value, then Schedule D (Form 1065) must be present in the return.   | Missing Document   | Reject   |                                   |
| F1065-020   | If Form 1065 Schedule K Line 9a has a non-zero value, then no more than one Schedule D (Form 1065) must be present in the return.  | Multiple Documents | Reject   |                                   |
| F1065-021   | If Form 1065 Schedule K Line 10 has a non-zero value, then Form 4797 must be present in the return.  | Missing Document   | Reject   |                                   |
| F1065-025   | If Form 1065, Schedule K, Line 15a or 15b has a non-zero value, then one or more Forms 8586 must be present in the return.   | Missing Document   | Reject   |                                   |
| F1065-026   | If Form 1065, Schedule K, Line 15c has a non-zero value, then Form 3468 must be present in the return.   | Missing Document   | Reject   |                                   |
| F1065-031   | If Form 1065, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following must be attached: Form 3468, 5884, 5884-A, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8847, 8861, 8864, 8874, 8881, 8882, 8896, 8900, 8906, 8907, 8908, 8909, 8910, 8911, 8912, 8923, "Other Credits and Credit Recapture Statement" [OtherCreditsAndCreditRecaptureStatement], "Other Credits Statement" [OtherCreditsStatement], "Undistributed Capital Gains by a RIC/REIT Statement" [UndistrCapGainsRICREITStatement]. | Missing Document   | Reject   |                                   |
| F1065-032   | If Form 1065 Schedule K Line 10 has a non-zero value, then no more than one Form 4797 must be attached to Form 1065.   | Multiple Documents | Reject   |                                   |
| F1065-033   | If Form 1065 Schedule K Line 15c has a non-zero value, then no more than one Form 3468 must be attached to Form 1065.  | Multiple Documents | Reject   |                                   |
| F1065-034   | If Form 1065 Schedule K Line 2 has a non-zero value, then no more than one Form 8825 must be attached to Form 1065.  | Multiple Documents | Reject   |                                   |

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| F1065-035   | If Form 1065, Schedule K, Line 12 has a non-zero value, then one or more Forms 4562 or Forms 4562-FY must be present in the return.   | Missing Document | Reject   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |

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| 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   |                                   |
| F8586-007   | If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609-A must be present in the return.  | Incorrect Data     | Reject   |                                   |
| F8609A-001  | Form 8609-A, Part I, Item A "Building Identification Number" must have a value.  | Missing Data       | Reject   |                                   |
| 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   |                                   |
| F8865-003   | If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then Line F2 must have a value.  | Missing Data       | Reject   |                                   |
| F8865-011   | If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached.  | Missing Document   | Reject   |                                   |
| 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   |                                   |
| 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   |                                   |
| F8865-097   | There can be no more than one Form 8825 attached to Form 8865.   | Multiple Documents | Reject   |                                   |
| F8865-150   | If Form 8865, Schedule K, Line 15c has a non-zero value, then Form 3468 must be attached.  | Missing Document   | Reject   |                                   |
| F8865-178   | 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 attached : Form 4255, 5884, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8882, 8896, 8900, 8586, 8271, 4797, 3468, 8906, 8907, 8908, 8910, 8911, 8912, 5884-A Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"].             | Missing Document   | Reject   |                                   |
| F8865-186   | 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 attached : Form 4255, 5884, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8882, 8896, 8900, 8586, 8271, 4797, 3468, 8906, 8907, 8908, 8909, 8910, 8911, 8912, 8923, 5884-A Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"]. | Missing Document   | Reject   |                                   |
| F8865-187   | If Form 8865, Schedule B, Line 6 has a non-zero value, then Form 4797 must be attached.  | Missing Document   | Reject   |                                   |

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| F8865-188   | If Form 8865, Schedule K, Line 10 has a non-zero value, then Form 4797 must be attached.  | Missing Document | Reject          |                                   |
| F8865-190   | If Form 8865, Schedule K, Line 12 has a non-zero value, then Form 4562 or Form 4562-FY must be present in the return.   | Missing Document | Reject          |                                   |
| F982-001    | If Form 982, Line 1c is checked and Line 1a, Line 1b and Line 1d are not checked, then Line 10 must have a non-zero value.  | Missing Data     | Reject          |                                   |
| F982-003    | If Form 982, Line 1d is checked, Line 4 must have a non-zero value.   | Missing Data     | Reject          |                                   |
| FPYMT-018   | Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.   | Incorrect Data   | Reject          |                                   |
| FPYMT-027   | If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.                                     | Incorrect Data   | Reject          |                                   |
| FPYMT-028   | If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. | Incorrect Data   | Reject          |                                   |
| FPYMT-038   | "Payment Amount" in the IRS Payment Record must not be greater than 200% of the "Balance Due" [Publicly Traded Partnership Statement].  | Incorrect Data   | Reject          |                                   |
| R0000-002   | The return type must be specified for each return in the return header.   | Missing Data     | Reject And Stop |                                   |
| 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 |                                   |
| 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 |                                   |
| 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          |                                   |
| R0000-014   | SSN of the Preparer in the Return Header cannot be all zeros or all nines.  | Incorrect Data   | Reject          |                                   |
| R0000-015   | EIN of the Preparer Firm in the Return Header must not equal all nines.   | Incorrect Data   | Reject          |                                   |

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|-------------|--|----------------|----------|-----------------------------------|
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| R0000-021   | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.   | Incorrect Data | Reject   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| 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   |                                   |
| R0000-031   | Taxpayer PIN in the Return Header cannot equal all zeros.  | Incorrect Data | Reject   |                                   |
| 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   |                                   |
| 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   |                                   |
| R0000-035   | The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".   | Incorrect Data | Reject   |                                   |
| R0000-044   | The CUSIP Number cannot equal all zeros.   | Incorrect Data | Reject   |                                   |
| 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   |                                   |

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| R0000-050   | <b>Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.</b>   | Incorrect Data   | Reject          |                                   |
| R0000-051   | <b>The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.</b>   | Data Mismatch    | Reject          |                                   |
| R0000-052   | <b>The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.</b>   | Data Mismatch    | Reject          |                                   |
| R0000-054   | <b>The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.</b>  | Data Mismatch    | Reject          |                                   |
| R0000-055   | <b>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.</b>   | Missing Document | Reject          |                                   |
| R0000-057   | <b>Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.</b>   | Missing Data     | Reject          |                                   |
| R0000-058   | <b>An XML document that represents a binary attachment must have a valid reference to an attached file.</b>  | Missing Data     | Reject          |                                   |
| R0000-060   | <b>The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.</b>  | Incorrect Data   | Reject          |                                   |
| R0000-067   | <b>The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.</b>  | Incorrect Data   | Reject And Stop |                                   |
| R0000-068   | <b>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.</b> | Missing Data     | Reject          |                                   |
| R0000-075   | <b>The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.</b>  | Incorrect Data   | Reject          |                                   |
| R0000-079   | <b>The EIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.</b>  | Data Mismatch    | Reject And Stop |                                   |
| R0000-080   | <b>The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.</b>  | Data Mismatch    | Reject And Stop |                                   |
| R0000-081   | <b>The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.</b>  | Data Mismatch    | Reject And Stop |                                   |

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| R0000-082     | <b>The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.</b>   | Missing Data              | Reject And Stop |                                   |
| R0000-083     | <b>The EIN must be provided in the IRS Submission Manifest.</b>   | Missing Data              | Reject And Stop |                                   |
| R0000-102     | <b>“Tax Year” in the Return Header must equal one of the following values for the processing year 2009 - (“2006”, “2007”, “2008”).</b>  | Incorrect Data            | Reject          |                                   |
| R0000-104     | <b>If the checkbox “Final Return” is not checked or if the checkbox “Initial Return” is not checked 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 2008 - (“20081231”, “20090131”, “20090228”, “20090331”, “20090430”, “20090531”, “20090630”, “20090731”, “20090831”, “20090930”, “20091031”, “20091130”) 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].</b> | Incorrect Data            | Reject          |                                   |
| R0000-900     | <b>The return type indicated in the return header must match the return type established with the IRS for the EIN.</b>  | Database Validation Error | Reject          |                                   |
| R0000-901     | <b>Filer’s EIN and Name Control in the Return Header must match data in the e-File database.</b>  | Database Validation Error | Reject          | Disabled                          |
| R0000-904     | <b>Software ID in the Return Header must have passed testing for the form family and tax year.</b>  | Database Validation Error | Reject And Stop |                                   |
| R0000-905     | <b>Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.</b>  | Database Validation Error | Reject          |                                   |
| R0000-906     | <b>Routing Transit Number (RTN) included in the return must be present in the e-File database.</b>  | Database Validation Error | Reject          |                                   |
| R0000-920     | <b>If “Amended Return” or (Superseded for 1065/1065B) 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.</b>  | Duplicate Condition       | Reject          |                                   |
| R0000-921     | <b>If “Amended Return” or (Superseded for 1065/1065B) 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.</b>   | Duplicate Condition       | Reject          |                                   |
| SF-F1040-009  | <b>If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 or Form 4562-FY must be attached to the return.</b>  | Missing Document          | Reject          |                                   |
| SK1-F1065-001 | <b>If Schedule K-1 (Form1065), Part I, Line F checkbox is checked, then one or more Forms 8271 must be present in the return.</b>   | Missing Document          | Reject          |                                   |

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| SK1-F1065-002 | <b>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, Line13 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).</b> | Missing Document          | Reject   |                                   |
| SM3-F1065-001 | <b>If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then Form 8916-A must be present in the return.</b>   | Missing Document          | Reject   |                                   |
| SM3-F1065-002 | <b>If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then no more than one Form 8916-A must be present in the return.</b>  | Multiple Documents        | Reject   |                                   |
| SM3-F1065-003 | <b>If Schedule M-3 (Form1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then Form 8916-A must be present in the return.</b>  | Missing Document          | Reject   |                                   |
| SM3-F1065-004 | <b>If Schedule M-3 (Form1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then no more than one Form 8916-A must be present in the return.</b>   | Multiple Documents        | Reject   |                                   |
| SM3-F1065-005 | <b>If Schedule M-3 (Form1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then Form 8916-A must be present in the return.</b>  | Missing Document          | Reject   |                                   |
| SM3-F1065-006 | <b>If Schedule M-3 (Form1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then no more than one Form 8916-A must be present in the return.</b>   | Multiple Documents        | Reject   |                                   |
| STATE-001     | <b>The agency to which a State Submission is filed must participate in the Fed/State program.</b>   | Incorrect Data            | Reject   |                                   |
| STATE-005     | <b>The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.</b>   | Data Mismatch             | Reject   |                                   |
| STATE-006     | <b>If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.</b>  | Unsupported               | Reject   |                                   |
| STATE-007     | <b>The IRS Submission ID referenced in the State Submission must be that of an IRS Return.</b>  | Incorrect Data            | Reject   |                                   |
| STATE-008     | <b>State Corporate Returns can only be submitted via the Web Services Channel.</b>  | Unsupported               | Reject   |                                   |
| STATE-901     | <b>The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.</b>  | Database Validation Error | Reject   |                                   |
| STATE-902     | <b>The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.</b>  | Database Validation Error | Reject   |                                   |

| Rule Number | Rules Text   | Error Category      | Severity        | Changed from 2008v1.0 to 2008v2.0 |
|-------------|--|---------------------|-----------------|-----------------------------------|
| 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 |                                   |
| T0000-013   | The Message ID must be globally unique.  | Incorrect Data      | Reject And Stop |                                   |
| T0000-014   | The Submission ID must be globally unique.   | Incorrect Data      | Reject And Stop |                                   |
| 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 |                                   |
| 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 |                                   |
| T0000-017   | The Submission ID must be 20 characters in length.   | Incorrect Data      | Reject And Stop |                                   |
| T0000-900   | Transmission cannot be a duplicate of a previously accepted transmission.  | Duplicate Condition | Reject And Stop |                                   |
| X0000-005   | The XML data has failed schema validation.   | XML Error           | Reject And Stop |                                   |
| 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 " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> " (xmlns= " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> "). The namespace prefix "efile" shall be bound to the namespace " <a href="http://www.irs.gov">http://www.irs.gov</a> " (xmlns:efile= " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> "). The namespace prefix "SOAP" shall be bound to the namespace " <a href="http://schemas.xmlsoap.org/soap/envelope/">http://schemas.xmlsoap.org/soap/envelope/</a> " (xmlns:SOAP= " <a href="http://schemas.xmlsoap.org/soap/envelope/">http://schemas.xmlsoap.org/soap/envelope/</a> ") and the Envelope element must be qualified with this prefix. | XML Error           | Reject And Stop |                                   |
| 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 " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> " (xmlns= " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> "). The namespace prefix "efile" shall be bound to the namespace " <a href="http://www.irs.gov">http://www.irs.gov</a> " (xmlns:efile= " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> ").   | XML Error           | Reject And Stop |                                   |
| X0000-009   | The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.   | XML Error           | Reject And Stop |                                   |
| 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 |                                   |
| 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 |                                   |

| Rule Number | Rules Text  | Error Category      | Severity        | Changed from 2008v1.0 to 2008v2.0 |
|-------------|---|---------------------|-----------------|-----------------------------------|
| X0000-012   | The name of a binary attachment file must be less than or equal to 64 bytes.  | Incorrect Data      | Reject And Stop |                                   |
| X0000-015   | Each zip entry in the Attachment Zip file must end with “.zip” extension.   | Data Mismatch       | Reject And Stop |                                   |
| X0000-017   | ZIP Entry names in the transmission ZIP archive must be unique.   | Duplicate Condition | Reject And Stop |                                   |
| 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 |                                   |
| 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 |                                   |
| 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 |                                   |
| 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 |                                   |
| 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          |                                   |
| X0000-024   | Unable to read a binary attachment in the Submission Zip Archive.   | Incorrect Data      | Reject And Stop |                                   |
| X0000-025   | Unable to read XML data from the Submission Zip Archive.  | Incorrect Data      | Reject And Stop |                                   |
| 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 |                                   |
| X0000-027   | Year (YYYY) in the SubmissionID must be processing year.  | Incorrect Data      | Reject          |                                   |
| X0000-028   | A single PDF file must not exceed 60MB in size.   | Incorrect Data      | Reject          |                                   |
| X0000-029   | A binary attachment submitted in the PDF format must begin with the file header “%PDF-“.  | Incorrect Data      | Reject And Stop |                                   |
| 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 |                                   |