# 2290 BUSINESS RULES FOR TAX YEAR 2015
# Version 2015v2.0

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|---|---|---|---|---|
| F2290-001 | Form 2290, Part I, Line 2 must equal Form 2290, "Tax Computation", Item "Totals" column (4). | Data Mismatch | Reject | Disabled |
| F2290-002-01 | If Form 2290, Part I, Line 3 has a non-zero value, then 'Taxable Gross Weight Increase Worksheet' [TGWIncreaseWorksheet] must be attached. | Missing Document | Reject | Active |
| F2290-003-01 | If Form 2290, Part I, Line 3 has a non-zero value, then Form 2290, checkbox "Amended Return" must be checked. | Missing Data | Reject | Active |
| F2290-004-01 | If Form 2290, Part I, Line 5 has a non-zero value, then Form 2290, Part I, Line 4 must not be less than Form 2290, Part I, Line 5. | Incorrect Data | Reject | Active |
| F2290-005-01 | If Form 2290, Part I, Line 5 has a non-zero value and Line 5 is less than or equal to Line 4, then Form 2290, Part I, Line 5 'Credits Amount Statement' [CreditsAmountStatement] must be attached. | Missing Document | Reject | Active |
| F2290-006 | Form 2290, Part I, Line 5, attachment "Credits Amount Statement" [ CreditsAmountStatement], Vehicle Identification Numbers provided must not contain duplicate values. | Incorrect Data | Reject | Active |
| F2290-007-01 | Form 2290, Line 6 must equal Line 4 minus (-) Line 5. | Math Error | Reject | Active |
| F2290-008-01 | If Form 2290, Line 7, checkbox "5,000 miles or less" OR "7,500 mile or less for agricultural vehicles" is checked, then "Tax Computation" "Category " "W" column (3) (a) or (b) must have a positive value. | Missing Data | Reject | Active |
| F2290-009-01 | If Form 2290, Part II, Line 8a checkbox is checked, then Line 8b "Suspended VIN Statement" [SuspendedVINStatement] must be attached. | Missing Data | Reject | Active |
| F2290-010-01 | If Form 2290, Part II, Line 8b, 'Suspended VIN Statement" [SuspendedVINStatement] is attached, then Line 8a checkbox must be checked. | Missing Data | Reject | Active |
| F2290-011-01 | If Form 2290, Part II, Line 8b "Suspended VIN Statement" [SuspendedVINStatement] is attached, then Vehicle Identification Numbers provided in the statement must not contain duplicate values. | Incorrect Data | Reject | Active |
| F2290-012-01 | If Form 2290, Part II, Line 9 "Statement in Support of Suspension" [StatementInSupportOfSuspension] is attached, then Vehicle Identification Numbers provided in the statement must not contain duplicate values. | Incorrect Data | Reject | Active |
| F2290-013-01 | If Form 2290, Part II, Line 9 "Statement in Support of Suspension" [StatementInSupportOfSuspension] is attached, then Vehicle Identification Numbers provided in the statement must not be present in Schedule 1(Form 2290), Part I. | Incorrect Data | Reject | Active |
| F2290-015-01 | If Form 2290, "Tax Computation", Item "Totals" column (3) has a value, then Item "Totals" column (4) must have a value. | Missing Data | Reject | Active |
| F2290-017 | Schedule 1(Form 2290) Vehicle Identification Numbers provided must not contain duplicate values (across the form). | Incorrect Data | Reject | Active |
| F2290-018-01 | Form 2290, Part I, Line 3, attachment "Taxable Gross Weight Increase Worksheet" [TGWIncreaseWorksheet], Line 4 "Additional Tax Amount" must equal Line 2 'NewTaxAmt' minus(-) Line 3 'PreviousTaxAmt' for each entry. | Math Error | Reject | Active |
| F2290-019-01 | If Form 2290, Part I, Line 3 or Line 2 has a non-zero value,then Form 2290, Part I, Line 4 must equal the sum of line 2 and line 3. | Math Error | Reject | Active |
| F2290-022-01 | If Form 2290, Line 6 "Balance Due" has a non-zero value, then Part I, Line 6, "EFTPS Payment" checkbox must be checked or an "IRS Payment Record" [IRSPayment2] must be present in the return. | Missing Data | Reject | Active |

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| F2290-024-01 | If a filer consents to VIN Data Disclosure (if the element 'ConsentToDiscloseYesInd' in the Return Header is checked), and if the signature option "PIN Number" is selected in 'ConsentToVINDataDisclosureGrp' element in the Return Header, then "PIN" in 'ConsentToVINDataDisclosureGrp' must have a value. | Missing Data | Reject | Active |
| F2290-025-01 | If a filer consents to VIN Data Disclosure (if the element 'ConsentToDiscloseYesInd' in the Return Header is checked), and if the signature option "Binary Attachment VIN Disclosure Statement" is selected in 'ConsentToVINDataDisclosureGrp' element in the Return Header, then a binary attachment with description "VIN Data Disclosure Statement" must be present. | Missing Document | Reject | Deleted |
| F2290-025-02 | If a filer consents to VIN Data Disclosure (if the element 'ConsentToDiscloseYesInd' in the Return Header is checked), and if the signature option "Binary Attachment VIN Disclosure Statement" is selected in 'ConsentToVINDataDisclosureGrp' element in the Return Header, then a binary attachment with description "VIN Data Disclosure Statement" must be present. | Missing Document | Reject | New |
| F2290-026 | Form 2290, Tax payer TIN and tax period, Schedule 1(Form 2290), Part I, the first "VIN" and its "Category" must not be the same as that of a previously accepted Form 2290 return; excluding a return where the Schedule 1 (Form 2290) , Part I, the first "VIN" and its "Category" are blank. | Duplicate Condition | Reject | Active |
| F2290-027-01 | If Form 2290, "Final Return" checkbox is not checked, then  Schedule 1 (Form 2290) must contain at least one 'VIN'. | Missing Data | Reject | Active |
| F2290-028-01 | If Form 2290, "Tax Computation", Item "Totals" column (4) has a value, then "Tax Computation", Item "Totals" column (3) must have a value. | Missing Data | Reject | Active |
| F2290-032-01 | If form 2290, "VIN Correction" checkbox is checked, then Schedule 1 (Form 2290) must contain at least one 'VIN'. | Missing Data | Reject | Active |
| F2290-033-01 | If Form 2290, "Amended Return" checkbox is checked, then Schedule 1 (Form 2290) must contain at least one 'VIN'. | Missing Data | Reject | Active |
| F2290-037-01 | The 'RoutingTransitNum' must not be equal to one of the following values: 021030004, 061036000, 061036013, 061036084, 061736009, 071036207, 071036210, 091000080, 091036164, 091036177, or 091036180. | Incorrect Data | Reject | Active |
| F2290-043-01 | If Form 2290, Schedule 1, Part I has at least one VIN, then Part II, Line a must have a value. | Missing Data | Reject | Active |
| F2290-044-01 | Form 2290, "Tax Computation", Item "Totals" column (3) must equal Schedule 1 (Form 2290), Part II, Line c. | Data Mismatch | Reject | Active |
| F2290-045-01 | Form 2290, Schedule 1, Part II, Line b must equal the sum of Form 2290, "Tax Computation", 'VehicleCategoryCd' "W" column (3)(a) and column(3)(b). | Data Mismatch | Reject | Active |
| F2290-046-01 | Schedule 1 (Form 2290), Part II, Line c must equal Part II, Line a minus (-) Line b. | Data Mismatch | Reject | Active |
| F2290-055-01 | The 'FirstUsedDt' in the Return Header must be greater than or equal to 201407 and less than or equal to 201506. | Incorrect Data | Reject | Active |
| F2290-056-01 | 'TaxYr' in the Return Header must equal "2014" for the processing year 2014-2015. | Incorrect Data | Reject | Active |
| F2290-057-01 | The Heavy Highway Vehicle Use Tax (Form 2290) returns are accepted electronically starting with the tax period July 2012. | Incorrect Data | Reject | Active |
| FPYMT-018-01 | Taxpayer's Day Time Phone Number in IRS Payment Record cannot equal all zeros. | Incorrect Data | Reject | Active |
| FPYMT-030-01 | Payment Amount in the IRS Payment Record must not be greater than Form 2290, Line 6 "Balance Due", but cannot be greater than 99999999. | Incorrect Data | Reject | Active |
| FPYMT-058 | If IRS Payment Record is present in the return, then the "Received Date" can not be a weekend date or FRB holiday. | Incorrect Data | Reject | Active |
| FPYMT-076-01 | The "RequestedPaymentDt" in the IRS Payment Record must equal the "Received Date". | Incorrect Data | Reject | Active |

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| R0000-002 | The return type must be specified for each return in the return header. | Missing Data | Reject and Stop | Active |
| R0000-003 | The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header. | Missing Data | Reject and Stop | Active |
| R0000-004-01 | 'ReturnTypeCd' (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system. | Data Mismatch | Reject and Stop | Active |
| R0000-007-02 | For US Addresses, the first five digits of 'ZipCd' of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding 'StateAbbreviationCd'. See Publication 4164. | Incorrect Data | Reject | Active |
| R0000-014-01 | SSN of the Preparer in the Return Header cannot be all zeros or all nines. | Incorrect Data | Reject | Active |
| R0000-015-01 | ("PreparerFirmEIN") in the Return Header must not equal all nines. | Incorrect Data | Reject | Active |
| R0000-018-01 | The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header. | Incorrect Data | Reject | Active |
| R0000-019 | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return). | Data Mismatch | Reject | Active |
| R0000-020-01 | If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AA" then the first three digits of the 'ZipCd' must be 340. | Incorrect Data | Reject | Active |
| R0000-021 | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines. | Incorrect Data | Reject | Active |
| R0000-022-01 | If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AE" then the first three digits of the 'ZipCd' must be in the range 090 - 098. | Incorrect Data | Reject | Active |
| R0000-023-01 | If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP". | Incorrect Data | Reject | Active |
| R0000-024-01 | If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AP" then first three digits of the 'ZipCd' must be in the range 962 - 966. | Incorrect Data | Reject | Active |
| R0000-030-01 | In the Return Header, if 'PractitionerPINGrp' is provided, then 'EFIN' in the 'PractitionerPINGrp' must be the same as 'EFIN' in the 'OriginatorGrp'. | Data Mismatch | Reject | Active |
| R0000-031 | Taxpayer PIN in the Return Header cannot equal all zeros. | Incorrect Data | Reject | Active |
| R0000-032-01 | Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number". | Missing Data | Reject | Active |
| R0000-034-01 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP then the City must be "APO" OR "FPO". | Incorrect Data | Reject | Active |
| R0000-046-01 | For US Addresses, the fourth and fifth digit of the 'ZipCd' of the Filer's address in the Return Header cannot both be zeros ("00"), except when the 'ZipCd' is 00800, 20500, 34000, 00600, 96100, 96900. | Incorrect Data | Reject | Active |
| R0000-051-01 | 'FederalSubmissionTypeCd' in the IRS Submission Manifest must match 'ReturnTypeCd' indicated in the Return Header. | Data Mismatch | Reject and Stop | Verbiage Change |
| R0000-052-01 | 'TaxYr' specified in the IRS Submission Manifest must match 'TaxYr' in the Return Header. | Data Mismatch | Reject and Stop | Verbiage Change |
| R0000-054-01 | The 'EFIN' in the IRS Submission Manifest must match 'EFIN' in the 'OriginatorGrp' in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-055-01 | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element 'SignatureOptionCd' in the Return Header has a value of "Binary Attachment 8453 Signature Document", then a binary attachment with Description "8453 Signature Document" must be present. | Missing Document | Reject | Deleted |

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| R0000-055-02 | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element 'SignatureOptionCd' in the Return Header has a value of "Binary Attachment 8453 Signature Document", then a binary attachment with Description "8453 Signature Document" must be present. | Missing Document | Reject | New |
| 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 | Deleted |
| R0000-058-01 | An XML document that represents a binary attachment must have a valid reference to an attached file. | Missing Data | Reject | New |
| R0000-060 | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest. | Incorrect Data | Reject and Stop | Active |
| R0000-067 | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names. | Incorrect Data | Reject and Stop | Active |
| R0000-069 | Excise tax returns are not accepted on the EMS channel. | Unsupported | Reject and Stop | Active |
| R0000-075-02 | 'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm. | Incorrect Data | Reject | Active |
| R0000-079-01 | The EIN present in the IRS Submission Manifest must match the EIN provided in the Return Header. | Incorrect Data | Reject and Stop | Active |
| R0000-084-01 | If the signature option "PIN Number" is selected (the element "SignatureOptionCd" in the Return Header has a value of "PIN Number") and the PIN entered by option "Taxpayer" is selected (the element "PINEnteredByCd" in the Return Header has a value of "Taxpayer") and the Type option "Online Filer" is selected (the element "OriginatorTypeCd" in the Originator Section of the Return Header has a value of "Online Filer"), then the TaxpayerPIN field must have a value in the Return Header and this value cannot equal all zeros. | Incorrect Data | Reject | Active |
| R0000-085-01 | If the signature option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number' and the PIN entered by option "ERO" is selected (the element "PINEnteredBy" in the Return Header has a value of "ERO', then the PractitionerPIN field must have a value in the Return Header and this value cannot equal all zeros. | Incorrect Data | Reject | Active |
| R0000-120 | The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information.  The submission type filed was <type>. | Unsupported | Reject and Stop | Active |
| R0000-143 | 'TaxYr' in the IRS Submission Manifest must have a value. | Missing Data | Reject and Stop | Verbiage Change |
| R0000-148 | 'EIN' of the Filer in the Return Header must begin with "00" for submissions transmitted to the Assurance Testing System (ATS). | Incorrect Data | Reject | Active |
| R0000-193 | Bank Account Number provided in the return must not be all zeros. | Incorrect Data | Reject | Active |
| R0000-194 | Return must not be a duplicate of a previously accepted return. | Duplicate Condition | Reject and Stop | Active |
| R0000-904-03 | Software ID in the Return Header must have passed testing for the form family and 'TaxYr'. | Database Validation Error | Reject and Stop | Active |
| R0000-905-01 | Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status. | Database Validation Error | Reject and Stop | Active |
| R0000-906-02 | Routing Transit Number (RTN) included in the return must be present in the e-File database. | Database Validation Error | Reject | Active |
| R0000-922-01 | Filer's EIN and Name Control in the Return Header must match data in the e-File database, unless "Name Change" or "Name or Address Change" checkbox is checked, if applicable. | Database Validation Error | Reject | Active |

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| 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 |
| 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 |
| 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 |

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| 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 |
| X0000-029 | 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 |