

8868 BUSINESS RULES FOR TAX YEAR 2014

Version 2014v1.0

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|--------------|---|----------------|----------|-------------|
| F8868-017-01 | If Form 8868, Part I Item "Return Code of Return" is any value other than 07 (Form 990-T Corporation), then in Part I, Line 1 the date of extension specified after "...extension of time until" 'ExtensionDt' must be no longer than 3 months from due date of return (due date plus (+) 3 months must be greater than or equal to requested date). | Incorrect Data | Reject | Active |
| F8868-018-01 | If Form 8868, Part I Item "Return Code of Return" is equal to "07" (Form 990-T corporation), then in Part I, Line 1 the date of extension specified after "...extension of time until" 'ExtensionDt' must be no longer than 6 months from due date of return (due date plus (+) 6 months must be greater than or equal to requested date). | Incorrect Data | Reject | Active |
| F8868-019-01 | If Form 8868, Part I Item "Return Code of Return" is equal to "08" (Form 1041-A) or "10" (Form 5227), then Part I Line 1 tax year beginning date must have the value January 1 'TaxPeriodBeginDt' specified in the Return Header has the value "01" for month and "01" for day. | Incorrect Data | Reject | Active |
| F8868-020-01 | If Form 8868, Part I, Item "Return Code of Return" is equal to "08" (Form 1041-A) or "10" (Form 5227), then tax year ending date must have the value December 31 'TaxPeriodEndDt' specified in the Return Header must have the value "12" for month and "31" for day. | Incorrect Data | Reject | Active |
| F8868-024-01 | If Form 8868, Part II, Item "Return Code of Return" is any value other than "07" (Form 990-T corporation), then in Part II, Line 4, the date of extension specified after "...extension of time until" 'ExtensionDt' must be no longer than 3 months from due date of return (extended-due date plus (+) 3 months must be greater than or equal to requested date). | Incorrect Data | Reject | Active |
| F8868-025-01 | If Form 8868, Part II, Item "Return Code of Return" is equal to "08" (Form 1041-A), or "10" (Form 5227), then Part II, Line 1 tax year beginning date must have the value January 1 'TaxPeriodBeginDt' specified in the Return Header has the value "01" for the month and "01" for the day. | Incorrect Data | Reject | Active |
| F8868-026-01 | If Form 8868, Part II, Item "Return Code of Return" is equal to 08 or 10, then tax year ending date must have the value December 31 ('TaxPeriodEndDt' specified in the Return Header must have the value "12" for the month and "31" for the day. | Missing Data | Reject | Active |
| F8868-029-01 | Form 8868, Part II, Application for extension must be received on or before the extended due date of the return to which the extension is requested. | Not on time | Reject | Active |
| F8868-030-01 | Form 8868, Part II, the "Requested Payment Date" (in the IRS Payment Record) must be on or before the extended due date of the return to which the extension applies, but not more than five days prior to the received date of the extension | Incorrect Data | Reject | Active |
| F8868-031-01 | If Form 8868, Part II, is present in the return, then 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 |
| F8868-034-01 | If Form 8868, Part I or Part II, Item "Whole Group checkbox" or "Partial Group checkbox" is checked, then Group Exemption Number must have a value. | Missing Data | Reject | Active |
| F8868-035-01 | If Form 8868, Part I or Part II, Item "Whole Group checkbox" or "Partial Group checkbox" is checked, then the Return Code value must be "01". | Incorrect Data | Reject | Active |
| F8868-036-01 | Form 8868, Part I, Application for extension must be received on or before the due date of the return to which the extension is requested. | Not on time | Reject | Active |

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| F8868-037-01 | Form 8868, Part I, the "Requested Payment Date" (in the IRS Payment Record) must be on or before the due date of the return to which the extension applies, but not more than five days prior to the received date of the extension. | Incorrect Data | Reject | Active |
| F8868-038-01 | If Form 8868, Line 3c "Balance Due" has a value greater than zero and an IRS Payment Record is present in the return, then 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 |
| F8868-040-01 | If Form 8868, Part I, Item "Return Code of Return" value is "02" (Form 990-BL), "03" (Form 4720 (Individual)), "04" (Form 990-PF), "05" (Form 990-T, section 401(a) or 408(a) trust), "06" (Form 990-T, trust other than above), "07" (Form 990-T corporation), "08" (Form 1041-A), "09" (Form 4720 (other than individual)), or "11" (Form 6069), then Part I Line 3a must have a value. | Missing Data | Reject | Active |
| F8868-041-01 | If Form 8868, Part I, Item "Return Code of Return" value is "03" (Form 4720 (Individual)), "04" (Form 990-PF), "05" (Form 990-T, section 401(a) or 408(a) trust), "06" (Form 990-T, trust other than above), "07" (Form 990-T corporation), "09" (Form 4720 (other than individual)), or "11" (Form 6069), then Part I Line 3b must have a value. | Missing Data | Reject | Active |
| F8868-042-01 | If Form 8868, Part II, Item "Return Code of Return" value is "02" (Form 990-BL), "03" (Form 4720 (Individual)), "04" (Form 990-PF), "05" (Form 990-T, section 401(a) or 408(a) trust), "06" (Form 990-T, trust other than above), "09" (Form 4720 (other than individual)), or "11" (Form 6069), then Part II, Line 8a must have a value. | Missing Data | Reject | Active |
| F8868-043-01 | If Form 8868, Part II Item "Return Code of Return" value is "03" (Form 4720 (Individual)), "04" (Form 990-PF), "05" (Form 990-T, section 401(a) or 408(a) trust), "06" (Form 990-T, trust other than above), "08" (Form 1041-A), "09" (Form 4720 (other than individual)), or "11" (Form 6069), then Part II Line 8b must have a value. | Missing Data | Reject | Active |
| F8868-044-01 | If Form 8868, Part I or Part II, Item "Partial Group" checkbox is checked, then Affiliate Listing (AffiliateListing) must be attached to the return. | Missing Document | Reject | Active |
| F8868-046-01 | If Form 8868, Part I, or Part II, Item "Return Code of Return" value is "01" (Form 990 or Form 990-EZ), "08" (Form 1041-A), or "10" (Form 5227), then no IRS Payment Record can be attached. | Incorrect Data | Reject | Active |
| F8868-047 | If Form 8868, Part I or Part II, Return Code of Return value is "03" (Form 4720 (Individual)), then Filer SSN must be present in the Return Header. | Incorrect Data | Reject | Active |
| F8868-904-01 | For each entry in the Affiliate Listing (AffiliateListing), Partial Group checkbox), the combination of EIN, Name Control, and GEN (if provided in Form 8868), must match the data in the e-file database. | Database Validation Error | Reject | Active |
| F8868-906 | If Form 8868, Part I or Part II, Item "Return Code of Return" is any value other than "08" (Form 1041-A) or "10" (Form 5227), or Part 1, Line 2, or Part 2, Line 6, Initial, Final or Change of Accounting Period checkbox is not checked, then tax year ending date ('TaxPeriodEndDt' specified in the Return Header) must match data in the e-file database. | Database Validation Error | Reject | Active |
| FPYMT-018-01 | Taxpayer's Day Time Phone Number in IRS Payment Record cannot equal all zeros. | Incorrect Data | Reject | Active |
| FPYMT-060-01 | If Payment Record is present in the Return, then "Payment Amount" in the IRS Payment Record must equal the amount on Form 8868, Part I Line 3c "Balance Due", but cannot be greater than 99999999. | Incorrect Data | Reject | Active |
| FPYMT-061-01 | If Payment Record is present in the Return, then "Payment Amount" in the IRS Payment Record must equal the amount on Form 8868, Part II Line 8c "Balance Due", but cannot be greater than 99999999. | 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 |

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| 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 |
| R0000-007-01 | 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 for the corresponding State Abbreviation. See Publication 4164. | Incorrect Data | Reject | Deleted |
| 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 | New |
| 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 | Deleted |
| 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 | New |
| R0000-021 | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines. | Incorrect Data | Reject | Active |
| R0000-022 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098. | Incorrect Data | Reject | Deleted |
| 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 | New |
| 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 | Deleted |
| 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 | New |
| 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 | Deleted |
| 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 | New |
| 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 |
| R0000-030-01 | 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 |
| R0000-034 | 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 | Deleted |
| 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 | New |
| R0000-035-01 | The 'TaxPeriodEndDt' in the Return Header must be less than the Received Date. | 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 | Deleted |
| 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 | New |

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| R0000-051-01 | The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header. | Data Mismatch | Reject | Active |
| R0000-052-01 | 'TaxYear' specified in the IRS Submission Manifest must match 'TaxYr' in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-054-01 | The 'EFIN' in the IRS Submission Manifest must match 'EFIN' in the 'OriginatorGrp' in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-055-01 | 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 | 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 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 |
| R0000-075-01 | 'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm. | Incorrect Data | Reject | Deleted |
| R0000-075-02 | 'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm. | Incorrect Data | Reject | New |
| 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 |
| R0000-080-01 | 'TaxPeriodBeginDate' present in the IRS Submission Manifest must match 'TaxPeriodBeginDt' provided in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-081-01 | The TaxPeriodEndDate present in the IRS Submission Manifest must match 'TaxPeriodEndDt' 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 |
| R0000-120 | 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 | Tax Year in the IRS Submission Manifest must have a value. | Missing Data | Reject and Stop | Active |
| R0000-144-02 | 'TaxYr' in the Return Header must equal one of the following values for the processing year 2014 - ("2011", "2012", "2013"). | Incorrect Data | Reject | Active |
| R0000-148 | 'EIN' of the Filer in the Return Header must begin with "00" for submissions transmitted to the Assurance Testing System (ATS). | Incorrect Data | Reject | Active |
| R0000-193 | Bank Account Number provided in the return must not be all zeros. | Incorrect Data | Reject | Active |
| R0000-901-01 | Filer's EIN and Name Control in the Return Header must match data in the e-File database. | Database Validation Error | Reject | Active |
| R0000-904-03 | Software ID in the Return Header must have passed testing for the form family and 'TaxYr'. | Database Validation Error | Reject and Stop | Active |
| R0000-905-01 | Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status. | Database Validation Error | Reject and Stop | Active |
| R0000-906-01 | Routing Transit Number (RTN) included in the return must be present in the e-File database. | Database Validation Error | Reject | Deleted |

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| R0000-906-02 | Routing Transit Number (RTN) included in the return must be present in the e-File database. | Database Validation Error | Reject | New |
| R0000-940 | If the checkbox "Final Return" or "Terminated" or "Termination" 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 2013 - ("20131231", "20140131", "20140228", "20140331", "20140430", "20140531", "20140630", "20140731", "20140831", "20140930", "20141031", "20141130") 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 |
| 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 |

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| X0000-018 | A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character. | Incorrect Data | Reject and Stop | Active |
| X0000-019 | A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name. | Incorrect Data | Reject and Stop | Active |
| X0000-020 | A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character. | Incorrect Data | Reject and Stop | Active |
| X0000-021 | The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file. | Missing Data | Reject and Stop | Active |
| X0000-022 | The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique. | Duplicate Condition | Reject | Active |
| 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 |