

8868 BUSINESS RULES FOR TAX YEAR 2012

Version 2012v1.2

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8868-017	If Form 8868, Part I Item "Return Code of Return" is any value other than 07 (990-T Corporation), then in Part I, Line 1 the date of extension specified after "...extension of time until" ("ExtensionToDate") 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	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" ("ExtensionToDate") 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	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 ("TaxPeriodBeginDate" specified in the "ReturnHeader") has the value "01" for month and "01" for day.	Incorrect Data	Reject	Active
F8868-020	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("TaxPeriodEndDate" specified in the "ReturnHeader") must have the value "12" for month and "31" for day.	Incorrect Data	Reject	Active
F8868-024	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" ("ExtensionToDate") 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	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 ("TaxPeriodBeginDate" specified in the "ReturnHeader") has the value "01" for the month and "01" for the day.	Incorrect Data	Reject	Active
F8868-026	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 ("TaxPeriodEndDate" specified in the "ReturnHeader") must have the value "12" for the month and "31" for the day.	Missing Data	Reject	Active
F8868-029	If 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	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	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	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

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F8868-035	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	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
F8868-037	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	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	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 (Corporation)), or "11" (Form 6069), then Part I Line 3a must have a value.	Missing Data	Reject	Active
F8868-041	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 (Corporation)), or "11" (Form 6069), then Part I Line 3b must have a value.	Missing Data	Reject	Active
F8868-042	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 (Corporation)), or "11" (Form 6069), then Part II, Line 8a must have a value.	Missing Data	Reject	Active
F8868-043	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 (Corporation)), or "11" (Form 6069), then Part II Line 8b must have a value.	Missing Data	Reject	Active
F8868-044	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	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
F8868-904	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
F8868-905	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, Initial, Final or Change of Accounting checkbox is not checked, then tax year ending date ("TaxPeriodEndDate" specified in the "ReturnHeader") must match data in the e-file database.	Database Validation Error	Reject	Active
FPYMT-018	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	Active
FPYMT-060	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	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

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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	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
R0000-019	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
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
R0000-034	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
R0000-046	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
R0000-050	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	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 and Stop	Active

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R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject and Stop	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
R0000-057	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	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	Active
R0000-079	The EIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-080	The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-081	The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-082	The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.	Missing Data	Reject and Stop	Active
R0000-083	The EIN must be provided in the IRS Submission Manifest.	Missing Data	Reject and Stop	Active
R0000-120	The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	Active
R0000-143	Tax Year in the IRS Submission Manifest must have a value.	Missing Data	Reject and Stop	Active
R0000-144	"Tax Year" in the Return Header must equal one of the following values for the processing year 2013 - ("2010", "2011", "2012")	Incorrect Data	Reject	Active
R0000-901	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	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject and Stop	Active
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject and Stop	Active
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	Active

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R0000-939	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 2012 - ("20121231", "20130131", "20130228", "20130331", "20130430", "20130531", "20130630", "20130731", "20130831", "20130930", "20131031", "20131130") 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