

## 990-EZ BUSINESS RULES FOR TAX YEAR 2009

### Version 2009v1.3

| Rule Number | Rule Text  | Error Category   | Severity | Rule Status |
|-------------|--|------------------|----------|-------------|
| F5471-034   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.  | Missing Document | Reject   | Active      |
| F5471-035   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.                               | Missing Document | Reject   | Active      |
| F5471-036   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.              | Missing Document | Reject   | Active      |
| F5471-037   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached. | Missing Document | Reject   | Active      |
| F5471-038   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached.                                     | Missing Document | Reject   | Active      |
| F5471-039   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached.   | Missing Document | Reject   | Active      |
| F5471-040   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.                              | Missing Document | Reject   | Active      |
| F5471-041   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.                                   | Missing Document | Reject   | Active      |
| F5471-042   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.  | Missing Document | Reject   | Active      |
| F5471-043   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.                   | Missing Document | Reject   | Active      |
| F5471-044   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.                                  | Missing Document | Reject   | Active      |
| F990-158    | If Form 990, Item B, "Terminated" checkbox is checked, Schedule N must be present in the return.   | Missing Document | Reject   | Active      |

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|-------------|---|---------------------------|-----------------|-------------|
| F990-161    | If Form 990, Part VIII, Line 1h, column (A) or Form 990-EZ, Part I, Line 1 has a non-zero amount and Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, then Schedule A, Part II, Line 1, column (e) must have a non-zero amount . | Incorrect Data            | Reject          | Active      |
| F990-162    | If Form 990, Part VIII, Line 1h, column (A) or Form 990-EZ, Part I, Line 1 has a non-zero amount and Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, then Schedule A, Part III, Line 1, column (e) must have a non-zero amount.                    | Incorrect Data            | Reject          | Active      |
| F990-902    | The EIN in the return must have been established as an exempt organization return filer in the e-file database.   | Database Validation Error | Reject          | Active      |
| F990-905    | Organization type specified in Item J, must match data in the e-file database.  | Database Validation Error | Reject          | Active      |
| F990-906    | The return type indicated in the return header must match the return type established with the IRS for the EIN.   | Database Validation Error | Reject          | Active      |
| F990-910    | "Tax Year" of the return version (specified by the "returnVersion" attribute of the "Return" element) of the return must match the "Tax Year" in the Return Header of the return.   | Data Mismatch             | Reject and Stop | Active      |
| F990-911    | If "Terminated" checkbox is not checked, then in the Return Header, the tax period end date must match data in the e-file database.   | Database Validation Error | Reject          | Active      |
| F990EZ-002  | If Form 990-EZ, Item J checkbox "501(c)" is checked, then Type of 501(c) Organization must be specified in parenthesis ("typeOf501cOrganization" must have a value).  | Missing Data              | Reject          | Active      |
| F990EZ-016  | If Form 990-EZ, Item J checkbox "527" is not checked, then Part V Line 35a checkbox "Yes" or checkbox "No" must be checked.   | Missing Data              | Reject          | Active      |
| F990EZ-020  | If Form 990-EZ, Part V Line 38a checkbox "Yes" is checked, then Part V Line 38b must have a value greater than zero.  | Missing Data              | Reject          | Active      |
| F990EZ-021  | If Form 990-EZ, Item J "Organization type" is "501(c)(7)", then Part V Line 39a must have a value.  | Missing Data              | Reject          | Active      |
| F990EZ-022  | If Form 990-EZ, Item J "Organization type" is "501(c)(7)", then Part V Line 39b must have a value.  | Missing Data              | Reject          | Active      |
| F990EZ-023  | If Form 990-EZ, Item J "Organization type" is either "501(c)(3)" or "501(c)(4)", then Part V Line 40b checkbox "Yes" or checkbox "No" must be checked.  | Missing Data              | Reject          | Active      |
| F990EZ-025  | If From 990-EZ, Part V Line 43 checkbox is checked, then the Organization Type must be "4947(a)(1)".  | Data Mismatch             | Reject          | Active      |
| F990EZ-026  | If Form 990-EZ, Part V Line 43 checkbox "Form 1041" is checked, then Line 43 "the amount of tax-exempt interest" ("amountOfInterest") must be provided.   | Missing Data              | Reject          | Active      |
| F990EZ-027  | If Form 990-EZ, Part V Line 43 checkbox is checked and the Preparer Name in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.   | Incorrect Data            | Reject          | Active      |
| F990EZ-028  | If Form 990-EZ, Part V Line 43 checkbox is checked and the name of the Preparer Firm in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.   | Incorrect Data            | Reject          | Active      |
| F990EZ-030  | If Form 990-EZ, Part V Line 43 checkbox is not checked, then neither SSN nor PTIN of the Preparer nor EIN of the Preparer Firm can be provided.   | Incorrect Data            | Reject          | Active      |
| F990EZ-032  | Form 990-EZ, Part IV, each entry must have all of the following values: Name, address, title, average hours per week, and compensation.   | Missing Data              | Reject          | Active      |
| F990EZ-033  | If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part I, line 18 plus line 19 plus line 20 must equal the amount on line 21.   | Missing Data              | Reject          | Active      |
| F990EZ-034  | If Item H checkbox is not checked and Line 1 has a value equal to or greater than 5,000, then Schedule B (Form 990, 990-EZ, or 990-PF) must be attached to the Return.  | Missing Document          | Reject          | Active      |

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| F990EZ-035  | If either Item J checkbox "501(c)" is checked and type of 501(c) Organization is equal 3 ("TypeOf501cOrganization" has a value of 3 in parenthesis) or Item J checkbox "4947(a)(1)" is checked, then one Schedule A (Form 990 or 990-EZ) must be attached.  | Missing Document | Reject          | Active      |
| F990EZ-039  | Form 990-EZ, Part I, Line 6c must equal Part I Line 6a minus Part I Line 6b, plus or minus 100. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.  | Incorrect Data   | Reject          | Active      |
| F990EZ-040  | Form 990-EZ, Part I, Line 9, must equal the sum of Part I Line 1, Line 2, Line 3, Line 4, Line 5c, Line 6c, Line 7c, and Line 8, plus or minus 100. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.  | Incorrect Data   | Reject          | Active      |
| F990EZ-102  | If Form 990-EZ, Part V, Line 44 checkbox "Yes" is checked, then Form 990 must be filed instead of Form 990-EZ.  | Incorrect Data   | Reject and Stop | Active      |
| F990EZ-103  | If Form 990-EZ, Part V, Line 45 checkbox "Yes" is checked, then Form 990 must be filed instead of Form 990-EZ.  | Incorrect Data   | Reject and Stop | Active      |
| F990EZ-104  | If either Item J checkbox "501(c)" is checked and type of 501(c) Organization is equal 3 ("TypeOf501cOrganization" has a value of 3 in parenthesis) or Item J checkbox "4947(a)(1)" is checked] and Form 990-EZ, Part VI, Line 46 checkbox "Yes" is checked, then Schedule C must be present in the return.                   | Missing Document | Reject          | Active      |
| F990EZ-105  | If either Item J checkbox "501(c)" is checked and type of 501(c) Organization is equal 3 ("TypeOf501cOrganization" has a value of 3 in parenthesis) or Item J checkbox "4947(a)(1)" is checked] and Form 990-EZ, Part VI, Line 47 checkbox "Yes" is checked, then Schedule C must be present in the return.                   | Missing Document | Reject          | Active      |
| F990EZ-106  | If either Item J checkbox "501(c)" is checked and type of 501(c) Organization is equal 3 ("TypeOf501cOrganization" has a value of 3 in parenthesis) or Item J checkbox "4947(a)(1)" is checked] and Form 990-EZ, Part VI, Line 48 checkbox "Yes" is checked, then Schedule E must be present in the return.                   | Missing Document | Reject          | Active      |
| F990EZ-109  | Form 990-EZ, Part VI, Line 50 for each entry in the list "Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees", if a name is present, the "Address of the employee," "Title," "Compensation," "Contributions to employee benefit plans," and the "Expense account" must be provided. | Missing Data     | Reject          | Active      |
| F990EZ-110  | Form 990-EZ, Part VI, Line 51 for each entry in the list "Compensation of the Five Highest Paid Independent Contractors", if a name is present, the "Address," "Type of Service," and "Compensation" must be provided.  | Missing Data     | Reject          | Active      |
| F990EZ-113  | If Form 990-EZ, Item B, "Terminated" checkbox is checked, then "Total Assets" (End of Year) Line 25(B) must be a value of zero.   | Incorrect Data   | Reject          | Active      |
| F990EZ-114  | If Form 990-EZ, Item B, "Terminated" checkbox is checked, then Line 36 checkbox "Yes" must be checked.  | Incorrect Data   | Reject          | Active      |
| F990EZ-115  | If Form 990-EZ, Part II Line 25(B) is greater than or equal to 1,250,000, then Form 990 must be filed instead of Form 990-EZ.   | Incorrect Data   | Reject and Stop | Active      |
| F990EZ-116  | If Form 990-EZ, the sum of Part I Line 5b, Line 6b, Line 7b, and Line 9 is greater than or equal to 500,000, then Form 990 must be filed instead of Form 990-EZ. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.   | Incorrect Data   | Reject and Stop | Active      |
| R0000-002   | The return type must be specified for each return in the return header.   | Missing Data     | Reject and Stop | Active      |

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| R0000-003   | The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.  | Missing Data   | Reject and Stop | Active      |
| R0000-004   | The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.  | Data Mismatch  | Reject and Stop | Active      |
| R0000-007   | For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.   | Incorrect Data | Reject          | Active      |
| R0000-014   | SSN of the Preparer in the Return Header cannot be all zeros or all nines.  | Incorrect Data | Reject          | Active      |
| R0000-015   | EIN of the Preparer Firm in the Return Header must not equal all nines.   | Incorrect Data | Reject          | Active      |
| R0000-017   | If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.  | Missing Data   | Reject          | Active      |
| R0000-018   | The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.  | Incorrect Data | Reject          | Active      |
| R0000-019   | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).  | Data Mismatch  | Reject          | Active      |
| R0000-020   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.   | Incorrect Data | Reject          | Active      |
| R0000-021   | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.  | Incorrect Data | Reject          | Active      |
| R0000-022   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.  | Incorrect Data | Reject          | Active      |
| R0000-023   | If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".   | Incorrect Data | Reject          | Active      |
| R0000-024   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.  | Incorrect Data | Reject          | Active      |
| R0000-027   | There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.   | System Error   | Reject          | Active      |
| R0000-029   | If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator. | Missing Data   | Reject          | Active      |
| R0000-030   | In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.  | Data Mismatch  | Reject          | Active      |
| R0000-031   | Taxpayer PIN in the Return Header cannot equal all zeros.   | Incorrect Data | Reject          | Active      |
| R0000-032   | Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".   | Missing Data   | Reject          | Active      |
| R0000-034   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".  | Incorrect Data | Reject          | Active      |
| R0000-046   | 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      |

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| R0000-051   | The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.   | Data Mismatch             | Reject          | Active      |
| R0000-052   | The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.   | Data Mismatch             | Reject          | Active      |
| R0000-054   | The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.  | Data Mismatch             | Reject          | Active      |
| R0000-055   | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present. | Missing Document          | Reject          | Active      |
| R0000-057   | Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.   | Missing Data              | Reject          | Active      |
| R0000-058   | An XML document that represents a binary attachment must have a valid reference to an attached file.  | Missing Data              | Reject          | Active      |
| R0000-060   | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.  | Incorrect Data            | Reject          | Active      |
| R0000-067   | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.  | Incorrect Data            | Reject and Stop | Active      |
| R0000-079   | 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      |
| R0000-105   | The following form may not be filed electronically in XML format: 3468.   | Incorrect Data            | Reject          | Active      |
| R0000-109   | "Tax Year" in the Return Header must equal one of the following values for the processing year 2010 - ("2007", "2008", "2009").   | Incorrect Data            | Reject          | Active      |
| R0000-120   | 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      |
| R0000-904   | 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      |
| R0000-922   | 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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| R0000-930   | 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 2009 - ("20091231", "20100131", "20100228", "20100331", "20100430", "20100531", "20100630", "20100731", "20100831", "20100930", "20101031", "20101130") OR [the tax period ending date must be 1-3 days after the beginning of the month or the tax period ending date must be 1-6 days before the end of the month. | Incorrect Data      | Reject          | Active      |
| R0000-931   | If "Final Return" or "Terminated" or "Termination" checkbox is not checked, then the "Tax Period Ending Date" in the Return Header must be less than the "Received Date".  | Incorrect Data      | Reject and Stop | Active      |
| R0000-932   | If "Amended Return" or (Superseded for 1120/1120S/1120-F) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.   | Duplicate Condition | Reject          | Active      |
| R0000-933   | If "Amended Return" or (Superseded for 1120/1120S/1120-F) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.  | Duplicate Condition | Reject          | Active      |
| SA-F990-100 | If Schedule A (Form 990 or 990-EZ), Part I, Line 11 checkbox is checked, then at least one complete entry must be provided in the list "information about supported organizations" (Schedule A, Part I, Line 11h).   | Missing Data        | Reject          | Active      |
| SA-F990-101 | If Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, then Part II Line 6(f) must have a value.   | Missing Data        | Reject          | Active      |
| SA-F990-102 | If Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, and Part II, Line 13 checkbox is not checked, then Part II Line 14 must have a value.   | Missing Data        | Reject          | Active      |
| SA-F990-103 | If Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, then Part III, Line 8(f) must have a value.  | Missing Data        | Reject          | Active      |
| SA-F990-104 | If Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, and Part III, Line 14 checkbox is not checked, then Part III, Line 15 must have a value.   | Missing Data        | Reject          | Active      |
| SA-F990-105 | If Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, and Part III, Line 14 checkbox is not checked, then Part III, Line 17 must have a value.   | Missing Data        | Reject          | Active      |
| SA-F990-106 | If Schedule A (Form 990 or 990-EZ), Part I, Line 11 checkbox is checked, then one of the checkboxes for Lines -11a through 11d must be checked.  | Missing Data        | Reject          | Disabled    |
| SA-F990-108 | If Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, then Part II Line 6(f) must equal the sum of [Line 1(f) plus (+) Line 2(f) plus (+) Line 3(f)] minus (-) Line 5(f) plus or minus \$100. If a value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.   | Incorrect Data      | Reject          | Active      |
| SA-F990-109 | If Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, then Part II Line 11(f) must equal the sum of Line 4(f) plus (+) Line 8(f) plus (+) Line 9(f) plus (+) Line 10(f) plus or minus \$100. If a value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.  | Incorrect Data      | Reject          | Active      |
| SA-F990-110 | If Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, then Part III Line 8(f) must equal the sum of [Line 1(f) plus (+) Line 2(f) plus (+) Line 3(f) plus (+) Line 4(f) plus (+) Line 5(f)] minus (-) the sum of [Line 7a(f) plus (+) Line 7b(f)] plus or minus \$100. If a value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.   | Incorrect Data      | Reject          | Active      |

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| SA-F990-112  | If Schedule A (Form 990 or 990 - EZ), Part I Line 5, Line 7, or Line 8 checkbox is checked, then Part II Line 1(f) must equal the sum of Line 1(a) plus (+) Line 1(b) plus (+) Line 1(c) plus Line 1(d) plus Line 1(e) plus or minus \$1. If the value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.   | Incorrect Data | Reject   | Active      |
| SA-F990-113  | If Schedule A (Form 990 or 990 - EZ), Part I Line 9 checkbox is checked, then Part III Line 1(f) must equal the sum of Line 1(a) plus (+) Line 1(b) plus (+) Line 1(c) plus Line 1(d) plus Line 1(e) plus or minus \$1. If the value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.   | Incorrect Data | Reject   | Active      |
| SA-F990-114  | If Schedule A [Form 990 or 990EZ], Part I, Line 9 checkbox is checked, then Part III Line 13(f) must equal the sum of Line 6(f) plus (+) Line 10a(f) plus (+) Line 10b(f) plus (+) Line 11(f) plus (+) Line 12(f) plus or minus \$100. If a value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.  | Incorrect Data | Reject   | Active      |
| SB-F990-001  | If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox "501(c)( ) (enter number) organization" is checked, then Type of 501(c) Organization must be specified in the parenthesis ("typeOf501cOrganization" must have a value).   | Missing Data   | Reject   | Active      |
| SB-F990-002  | If Schedule B (Form 990, 990-EZ, or 990-PF), Item "Organization type" is not equal to "501(c)(7)" and "501(c)(8)" and "501(c)(10)", then no more than one of the four checkboxes, one under "General Rule" and three under "Special Rules" must be checked.   | Incorrect Data | Reject   | Active      |
| SB-F990-003  | If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" first checkbox '...met 1/3 support test' ("SpclRuleMetOneThirdSuprtTest") is checked, then Item "Organization type" must equal to "501(c)(3)" ("Organization type "501(c)" must be checked and the value in parenthesis must be equal to 3).   | Incorrect Data | Reject   | Active      |
| SB-F990-004  | If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" second checkbox '...received total contributions of more than 1,000' ("SpclRuleRcvdTotContriMore1000" ) is checked or "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then Item "Organization type" must equal to "501(c)(7)" or "501(c)(8)" or "501(c)(10)" ("Organization type "501(c)" must be checked and the value in parenthesis must be equal to 7 or 8 or 10).                  | Incorrect Data | Reject   | Active      |
| SB-F990-005  | If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then 'total contribution amount' ("totalContributions") must have a value.  | Missing Data   | Reject   | Active      |
| SB-F990-012  | If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox for "General Rule" is checked or "Special Rules" first checkbox '...met 1/3 support test' is checked or "Special Rules" second checkbox '...received total contributions of more than 1,000' is checked, then one or more entries in Part I "Contributors" ("ContributorInfo") must be provided.  | Missing Data   | Reject   | Active      |
| SB-F990-013  | On Schedule B (Form 990, 990-EZ, or 990-PF), Part I each entry for "Contributors" must be complete. If Column (b) for an entry in Part I contains the value "Pd. 527(j)(1)" (checkbox "Pd527j1 is checked), then "Aggregate contributions" must have a value. If Column (b) for an entry contains a value other than "Pd. 527(j)(1)", then "Number", "Name", "Address" and "Aggregate contributions" must have a value and one or more of the checkboxes for Type of Contribution - "Person", "Payroll" or "Noncash" must be checked. | Missing Data   | Reject   | Active      |
| SJ-F5471-001 | If Schedule J (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.   | Incorrect Data | Reject   | Active      |

| Rule Number  | Rule Text  | Error Category            | Severity        | Rule Status |
|--------------|--|---------------------------|-----------------|-------------|
| SM-F5471-001 | If Schedule M (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.  | Incorrect Data            | Reject          | Active      |
| SO-F5471-001 | If Schedule O (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.  | Incorrect Data            | Reject          | Active      |
| STATE-001    | The agency to which a State Submission is filed must participate in the Fed/State program.   | Incorrect Data            | Reject          | Active      |
| STATE-002    | A copy of an IRS EO Submission is created only when the IRS EO Submission is received via the Web Services Channel.  | Unsupported               | Reject          | Active      |
| STATE-003    | A copy of an IRS EO Submission is created only for states that participate in the Fed/State program.   | Unsupported               | Reject          | Active      |
| STATE-005    | The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.   | Data Mismatch             | Reject          | Active      |
| STATE-006    | If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.  | Unsupported               | Reject          | Active      |
| STATE-007    | The IRS Submission ID referenced in the State Submission must be that of an IRS Return.  | Incorrect Data            | Reject          | Active      |
| STATE-009    | State Returns can only be submitted via the Application-to-Application (A2A) Channel or the Internet Filing Application (IFA) Channel.   | Unsupported               | Reject          | Active      |
| STATE-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      |
| STATE-901    | The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.  | Database Validation Error | Reject          | Active      |
| STATE-902    | The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.  | Database Validation Error | Reject          | Active      |
| STATE-903    | Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database.   | Database Validation Error | Reject          | Active      |
| T0000-013    | 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      |



| Rule Number | Rule Text   | Error Category      | Severity        | Rule Status |
|-------------|---|---------------------|-----------------|-------------|
| 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      |
| X0000-022   | The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.  | Duplicate Condition | Reject          | Active      |
| X0000-024   | Unable to read a binary attachment in the Submission Zip Archive.   | Incorrect Data      | Reject and Stop | Active      |
| X0000-025   | Unable to read XML data from the Submission Zip Archive.  | Incorrect Data      | Reject and Stop | Active      |
| X0000-026   | The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file.   | Incorrect Data      | Reject and Stop | Active      |
| X0000-027   | Year (YYYY) in the SubmissionID must be processing year.  | Incorrect Data      | Reject          | Active      |
| X0000-028   | A single PDF file must not exceed 60MB insize.  | Incorrect Data      | Reject          | Active      |
| X0000-029   | A binary attachment submitted in the PDF format must begin with the file header "%PDF-".  | Incorrect Data      | Reject and Stop | Active      |
| X0000-030   | The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/".  | Incorrect Data      | Reject and Stop | Active      |