

1120 BUSINESS RULES FOR TAX YEAR 2011

Version 2011v2.2

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|---|--------------------|----------|-------------|
| F1120-002 | If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then Schedule PH (Form 1120) must be attached. | Missing Document | Reject | Active |
| F1120-027 | If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then Form 4797 must be attached. | Missing Document | Reject | Active |
| F1120-049 | If Form 1120, Schedule C, Line 14 has a non-zero value, then one or more Form 5471 must be attached. | Missing Document | Reject | Active |
| F1120-061 | If Form 1120, Line 8 has a non-zero value, then Schedule D (Form 1120) must be attached. | Missing Document | Reject | Active |
| F1120-064 | If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached. | Missing Document | Reject | Active |
| F1120-078 | If Form 1120, Line 29b has a non-zero value, then Form 1120, Line 29b must equal Form 1120, Schedule C, Line 20. | Data Mismatch | Reject | Active |
| F1120-089 | If Form 1120, Schedule K Line 7c has a non-zero value, then one or more Form 5472 must be attached. | Missing Document | Reject | Active |
| F1120-112 | If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then Form 2220 must be attached. | Missing Document | Reject | Active |
| F1120-122 | There can be no more than one Form 3468 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-123 | There can be no more than one Form 4255 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-125 | There can be no more than one Form 5884 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-126 | There can be no more than one Form 6478 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-127 | There can be no more than one Form 6765 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-129 | There can be no more than one Form 8586 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-149 | If Form 1120, Schedule K Line 7 has a choice of 'Yes' indicated, then Line 7b must have a value. | Missing Data | Reject | Active |
| F1120-214 | If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | Active |
| F1120-215 | If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | Active |
| F1120-216 | If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | Active |

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| F1120-217 | If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | Active |
| F1120-228 | If Schedule PH (Form 1120) is present in the return, then Form 1120, Checkbox A2 "Personal Holding Company" must be checked. | Missing Data | Reject | Active |
| F1120-233 | If Form 1120, Item D "Total Assets" is greater than or equal to 10,000,000(10 Million), then Schedule M-3(Form 1120) must be present in the return. | Missing Document | Reject | Active |
| F1120-236 | If Form 1120, Line 9 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684indicator" does not contain "FORM 4684") then Form 1120, Line 9 must equal Form 4797, Line 17. | Data Mismatch | Reject | Active |
| F1120-252 | If Form 1120, Line 25 has a non-zero value, then Form 8903 must be attached. | Missing Document | Reject | Active |
| F1120-258 | If Form 1120, Schedule L is present, Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d. | Data Mismatch | Reject | Active |
| F1120-259 | If Form 1120, Schedule K, Line 13 does not have a choice of "Yes" indicated, then Form 1120, Schedule L, Line 15d must have a value. | Missing Data | Reject | Active |
| F1120-260 | If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated, then Form 1120, Schedule M-2, Line 8 must have a value. | Missing Data | Reject | Active |
| F1120-261 | If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated and Schedule M-3 (Form 1120) is not present in the return, then Form 1120, Schedule M-1, Line 10 must have a value. | Missing Data | Reject | Active |
| F1120-262 | Form 1120, Line 8 must equal Schedule D (Form 1120) Line 14. | Data Mismatch | Reject | Active |
| F1120-269 | If Form 1120, Schedule J, Line 1 checkbox is checked, then Schedule O (Form 1120) must be attached to the return. | Missing Data | Reject | Active |
| F1120-270 | If Form 1120, Schedule J, Line 5a has a non-zero value, then one or more Forms 1118 must be attached. | Missing Document | Reject | Active |
| F1120-271 | If Form 1120, Schedule J, Line 5d has a non-zero value, then Form 8827 must be attached. | Missing Document | Reject | Active |
| F1120-273 | If Form 1120, Schedule J, Line 3 has a non-zero value, then Form 4626 must be attached. | Missing Document | Reject | Active |
| F1120-275 | Form 1120, Schedule J, Line 3 must equal Form 4626, Line 14. | Data Mismatch | Reject | Active |
| F1120-278 | If Form 1120, Schedule J, Line 8 contains a non-zero value then Schedule PH (Form 1120) must be attached. | Missing Document | Reject | Active |
| F1120-290 | There can be no more than one Form 8820 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-291 | There can be no more than one Form 8826 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-292 | There can be no more than one Form 8835 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-293 | There can be no more than one Form 8844 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-294 | There can be no more than one Form 8845 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-295 | There can be no more than one Form 8846 attached to Form 1120. | Multiple Documents | Reject | Active |

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| F1120-298 | There can be no more than one Form 8874 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-299 | There can be no more than one Form 8881 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-300 | There can be no more than one Form 8882 attached to Form 1120. | Multiple Documents | Reject | Active |
| F1120-301 | If Form 1120, Item A4, checkbox "Schedule M-3 attached" is checked, then Schedule M-3 (Form 1120), must be attached. | Missing Document | Reject | Active |
| F1120-307 | Filer's TIN and Name Control in the Return Header must match data in the e-File database unless Form 1120, Item E (3), checkbox "Name Change" is checked. | Database Validation Error | Reject | Active |
| F1120-311 | If Form 851 is present in the return, then Form 1120, Item A, 1a, checkbox "Consolidated return" must be checked. | Missing Document | Reject | Active |
| F1120-312 | If Form 1120, Item A, 1a, checkbox "Consolidated return" is checked, then Form 851 must be attached. | Missing Document | Reject | Active |
| F1120-313 | If Form 1120, Item A, 1a, checkbox "Consolidated return" is checked, then a Parent Return and a Subsidiary Return (for each Subsidiary Corporation listed on Form 851) must be provided. | Missing Document | Reject | Disabled |
| F1120-315 | EIN and Name Control of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 3 must not be same as the Filer's EIN and Name Control in the Return Header. | Incorrect Data | Reject | Active |
| F1120-316 | If Form 1120, Schedule K, Line 3, has a choice of 'Yes' indicated, then Name Control and (Parent Corporation EIN or MissingEINReason) of the Parent Subsidiary Control Group must be provided. | Missing Data | Reject | Active |
| F1120-318 | If Form 2220 is present in the return, Form 1120, Line 33 must equal Form 2220, Line 38. | Data Mismatch | Reject | Active |
| F1120-320 | If Form 1120, Schedule J, Line 5c has a non-zero value, then Form 3800 must be attached. | Missing Document | Reject | Active |
| F1120-323 | If Form 1120, Schedule J, Line 5b has a non-zero value and the dotted line contains "Form 5735" ("form5735Indicator"), then Form 5735 must be attached. | Missing Document | Reject | Active |
| F1120-324 | If Form 1120, Schedule J, Line 5b has a non-zero value and the dotted line does not contain "Form 5735" ("form5735Indicator" does not contain "Form 5735"), then Form 8834 must be attached. | Missing Document | Reject | Disabled |
| F1120-326 | If Form 1120, Schedule J, Line 5e has a non-zero value, then Form 8912 must be attached. | Missing Document | Reject | Active |
| F1120-328 | If Form 1120, Line 20 has a non-zero value, then one or more Forms 4562 must be present in the return. | Missing Document | Reject | Active |
| F1120-329 | If Form 1120, Schedule K, Line 4a or Line 4b has a choice of 'Yes' indicated, then Schedule G (Form 1120) must be attached. | Missing Document | Reject | Active |
| F1120-333 | If Form 8302 is present in the return, then "Amended return" checkbox must be checked. | Incorrect Data | Reject | Active |
| F1120-334 | If Form 1120, Schedule K, Line 14 has a choice of 'Yes' indicated, then Schedule UTP (Form 1120) must be attached. | Missing Document | Reject | Active |
| F1120-335 | If Schedule UTP (Form 1120) is attached, then Form 1120, Schedule K, Line 14 must have a choice of 'Yes' indicated. | Missing Document | Reject | Active |
| F1120-338 | If Form 1120, Schedule K, Line 1a checkbox is checked, then Form 1120, Schedule L, Line 15(b) or 15(d) must have a non-zero value. | Missing Document | Reject | Disabled |
| F1120-339 | If Form 1120, Item D "Total assets" is greater than or equal to 100,000,000 (100 million), then there must be a choice indicated on Form 1120, Schedule K, Line 14. | Missing Data | Reject | Active |

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| F1120-341 | If Form 1120, Schedule J, Part II, Line 19b has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then Form 4136 must be attached. | Missing Document | Reject | Active |
| F1120-342 | If Form 1120, Schedule J, Part I, Line 9a has a non-zero value, then Form 4255 must be attached to Form 1120, Schedule J, Part I, Line 9a. | Missing Document | Reject | Active |
| F1120-343 | If Form 1120, Schedule J, Part I, Line 9a has a non-zero value, then no more than one Form 4255 must be attached to Form 1120, Schedule J, Part I, Line 9a. | Multiple Documents | Reject | Active |
| F1120-344 | If Form 1120, Line 31 has a non-zero value, then Form 1120, Line 31 must equal Form 1120, Schedule J, Part I, Line 11. | Data Mismatch | Reject | Active |
| F1120-345 | If Form 1120, Schedule J, Part I, Line 9c has a non-zero value, then Form 8697 must be attached to Form 1120, Schedule J, Part I, Line 9c. | Missing Document | Reject | Active |
| F1120-346 | If Form 1120, Schedule J, Part I, Line 9b has a non-zero value, then Form 8611 must be attached to Form 1120, Schedule J, Part I, Line 9b. | Missing Document | Reject | Active |
| F1120-347 | If Form 1120, Schedule J, Part I, Line 9d has a non-zero value, then Form 8866 must be attached to Form 1120, Schedule J, Part I, Line 9d. | Missing Data | Reject | Active |
| F1120-348 | When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is greater than Line 32[TotalPaymentsAndRefundCredits], then Line 31 plus(+) Line 33 minus(-) Line 32 must equal Line 34[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero. | Math Error | Reject | Active |
| F1120-349 | When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is less than line 32[TotalPaymentsAndRefundCredits], then Line 31 plus(+) Line 33 minus(-) Line 32 must equal Line 35[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero. | Math Error | Reject | Active |
| F1120-350 | If Form 1120, Schedule J, Part II, Line 19a has a non-zero value, then Form 2439 must be attached to Form 1120, Schedule J, Part II, Line 19a. | Missing Document | Reject | Active |
| F1120-351 | If Form 1120, Schedule J, Part II, Line 19a has a non-zero value, then Form 1120, Schedule J, Part II, Line 19a must equal the total of all Forms 2439, Line 2. | Data Mismatch | Reject | Active |
| F1120-352 | If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684") and Form 4797 is not attached, then Form 1120, Line 9 must equal the sum of Form 4684, Lines 31 and 38a. | Data Mismatch | Reject | Active |
| F1120-353 | If Form 1120, Item D is less than 250000 and if the sum of (Line 1c and (Lines 4 through 10)) is less than 250000, then Form 1120, Schedule K, Line 13 must have a choice of "Yes" indicated. | Missing Data | Reject | Active |
| F3800-133 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1u(c) 'MineRescueTeamTrainingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1u(b) 'EINOfPassThroughEntity' does not have a value, then Form 8923 must be present in the return. | Missing Document | Reject | Active |
| F3800-134 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1u(c) 'MineRescueTeamTrainingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1u(b) 'EINOfPassThroughEntity' does not have a value, then Form 8923 must be present in the return. | Missing Document | Reject | Active |
| F3800-135 | If any Form 3800, Part III, checkbox "E" 'EligSmlBusCrFromNnpssvActyInd' is checked, and Part III, line 1u(c) 'MineRescueTeamTrainingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1u(b) 'EINOfPassThroughEntity' does not have a value, then Form 8923 must be present in the return. | Missing Document | Reject | Active |

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| F3800-136 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1u(c) 'MineRescueTeamTrainingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1u(b) 'EINOfPassThroughEntity' does not have a value, then Form 8923 must be present in the return. | Missing Document | Reject | Active |
| F3800-141 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Line Part III, line 1l(c) 'CurrentYearBiodieselFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1l(b) 'EINOfPassThroughEntity' does not have a value, then Form 8864 must be present in the return. | Missing Document | Reject | Active |
| F3800-142 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1l(c) 'CurrentYearBiodieselFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1l(b) 'EINOfPassThroughEntity' does not have a value, then Form 8864 must be present in the return. | Missing Document | Reject | Active |
| F3800-143 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1l(c) 'CurrentYearBiodieselFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1l(b) 'EINOfPassThroughEntity' does not have a value, then Form 8864 must be present in the return. | Missing Document | Reject | Active |
| F3800-144 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1l(c) 'CurrentYearBiodieselFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1l(b) 'EINOfPassThroughEntity' does not have a value, then Form 8864 must be present in the return. | Missing Document | Reject | Active |
| F3800-149 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1k(c) 'CYEmplrProvChildCareFcltsCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1k(b) 'EINOfPassThroughEntity' does not have a value, then Form 8882 must be present in the return. | Missing Document | Reject | Active |
| F3800-150 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1k(c) 'CYEmplrProvChildCareFcltsCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1k(b) 'EINOfPassThroughEntity' does not have a value, then Form 8882 must be present in the return. | Missing Document | Reject | Active |
| F3800-151 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1k(c) 'CYEmplrProvChildCareFcltsCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1k(b) 'EINOfPassThroughEntity' does not have a value, then Form 8882 must be present in the return. | Missing Document | Reject | Active |
| F3800-152 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1k(c) 'CYEmplrProvChildCareFcltsCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1k(b) 'EINOfPassThroughEntity' does not have a value, then Form 8882 must be present in the return. | Missing Document | Reject | Active |
| F3800-153 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1i(c) 'CurrentYearNewMarketsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1i(b) 'EINOfPassThroughEntity' does not have a value, then Form 8874 must be present in the return. | Missing Document | Reject | Active |
| F3800-154 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1i(c) 'CurrentYearNewMarketsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1i(b) 'EINOfPassThroughEntity' does not have a value, then Form 8874 must be present in the return. | Missing Document | Reject | Active |

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| F3800-155 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1i(c) 'CurrentYearNewMarketsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1i(b) 'EINOfPassThroughEntity' does not have a value, then Form 8874 must be present in the return. | Missing Document | Reject | Active |
| F3800-156 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1i(c) 'CurrentYearNewMarketsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1i(b) 'EINOfPassThroughEntity' does not have a value, then Form 8874 must be present in the return. | Missing Document | Reject | Active |
| F3800-157 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8941 must be present in the return. | Missing Document | Reject | Active |
| F3800-158 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8941 must be present in the return. | Missing Document | Reject | Active |
| F3800-159 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8941 must be present in the return.. | Missing Document | Reject | Active |
| F3800-160 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8941 must be present in the return. | Missing Document | Reject | Active |
| F3800-161 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4g(c) 'QualifiedRailroadTrackMaint' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8900 must be present in the return. | Missing Document | Reject | Active |
| F3800-162 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4g(c) 'QualifiedRailroadTrackMaint' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8900 must be present in the return. | Missing Document | Reject | Active |
| F3800-163 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4g(c) 'QualifiedRailroadTrackMaint' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8900 must be present in the return. | Missing Document | Reject | Active |
| F3800-164 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4g(c) 'QualifiedRailroadTrackMaint' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8900 must be present in the return. | Missing Document | Reject | Active |
| F3800-165 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4f(c) 'CreditForEmployerSSMedicareTax' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8846 must be present in the return. | Missing Document | Reject | Active |

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| F3800-166 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4f(c) 'CreditForEmployerSSMedicareTax' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8846 must be present in the return. | Missing Document | Reject | Active |
| F3800-167 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4f(c) 'CreditForEmployerSSMedicareTax' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8846 must be present in the return. | Missing Document | Reject | Active |
| F3800-168 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4f(c) 'CreditForEmployerSSMedicareTax' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8846 must be present in the return. | Missing Document | Reject | Active |
| F3800-172 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4e(c) 'RnwblElecCoalCreditFromF8835' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return. | Missing Document | Reject | Active |
| F3800-173 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4e(c) 'RnwblElecCoalCreditFromF8835' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return. | Missing Document | Reject | Active |
| F3800-174 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4e(c) 'RnwblElecCoalCreditFromF8835' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return. | Missing Document | Reject | Active |
| F3800-175 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4e(c) 'RnwblElecCoalCreditFromF8835' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return. | Missing Document | Reject | Active |
| F3800-178 | If more than one Form 3800, Part III is submitted with Part III checkboxes "A", 'GeneralBusCrFromNnpssvActyInd', or "B" 'GeneralBusCrFromPassiveActyInd', or "E" 'EligSmlIBusCrFromNnpssvActyInd', or "F" 'EligSmlIBusCrFromPssvActyInd', checked, then the consolidated Part III checkbox "I" 'ConsolidatedSectionInd' must be checked. | Missing Data | Reject | Active |
| F3800-179 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1aa(c) 'NewHireRetentionCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1aa(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884-B must be present in the return. | Missing Document | Reject | Active |
| F3800-180 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1aa(c) 'NewHireRetentionCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1aa(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884-B must be present in the return. | Missing Document | Reject | Active |
| F3800-181 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1aa(c) 'NewHireRetentionCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1aa(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884-B must be present in the return. | Missing Document | Reject | Active |

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| F3800-182 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1aa(c) 'NewHireRetentionCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1aa(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884-B must be present in the return. | Missing Document | Reject | Active |
| F3800-183 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1c(c) 'CYIncreasingResearchCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6765 must be present in the return. | Missing Document | Reject | Active |
| F3800-184 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1c(c) 'CYIncreasingResearchCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6765 must be present in the return. | Missing Document | Reject | Active |
| F3800-185 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1c(c) 'CYIncreasingResearchCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6765 must be present in the return. | Missing Document | Reject | Active |
| F3800-186 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1c(c) 'CYIncreasingResearchCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6765 must be present in the return. | Missing Document | Reject | Active |
| F3800-187 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1d(c) 'CYLowIncomeHousingCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return. | Missing Document | Reject | Active |
| F3800-188 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1d(c) 'CYLowIncomeHousingCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return. | Missing Document | Reject | Active |
| F3800-189 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1d(c) 'CYLowIncomeHousingCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return. | Missing Document | Reject | Active |
| F3800-190 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1d(c) 'CYLowIncomeHousingCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return. | Missing Document | Reject | Active |
| F3800-191 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1e(c) 'CurrentYearDisabledAccessCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8826 must be present in the return. | Missing Document | Reject | Active |
| F3800-192 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1e(c) 'CurrentYearDisabledAccessCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8826 must be present in the return. | Missing Document | Reject | Active |

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| F3800-193 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1e(c) 'CurrentYearDisabledAccessCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8826 must be present in the return. | Missing Document | Reject | Active |
| F3800-194 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1e(c) 'CurrentYearDisabledAccessCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1e(b) 'EINOfPassThroughEntity' does not have a value, then Form 8826 must be present in the return. | Missing Document | Reject | Active |
| F3800-195 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1f(c) 'CYRenewableElectricityCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return. | Missing Document | Reject | Active |
| F3800-196 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1f(c) 'CYRenewableElectricityCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return. | Missing Document | Reject | Active |
| F3800-197 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1f(c) 'CYRenewableElectricityCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return. | Missing Document | Reject | Active |
| F3800-198 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1f(c) 'CYRenewableElectricityCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1f(b) 'EINOfPassThroughEntity' does not have a value, then Form 8835 must be present in the return. | Missing Document | Reject | Active |
| F3800-199 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1g(c) 'CurrentYearIndianEmplmnCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8845 must be present in the return. | Missing Document | Reject | Active |
| F3800-200 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1g(c) 'CurrentYearIndianEmplmnCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8845 must be present in the return. | Missing Document | Reject | Active |
| F3800-201 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1g(c) 'CurrentYearIndianEmplmnCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8845 must be present in the return. | Missing Document | Reject | Active |
| F3800-202 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1g(c) 'CurrentYearIndianEmplmnCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1g(b) 'EINOfPassThroughEntity' does not have a value, then Form 8845 must be present in the return. | Missing Document | Reject | Active |
| F3800-203 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1h(c) 'CurrentYearOrphanDrugCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8820 must be present in the return. | Missing Document | Reject | Active |

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| F3800-204 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1h(c) 'CurrentYearOrphanDrugCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8820 must be present in the return. | Missing Document | Reject | Active |
| F3800-205 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1h(c) 'CurrentYearOrphanDrugCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8820 must be present in the return. | Missing Document | Reject | Active |
| F3800-206 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1h(c) 'CurrentYearOrphanDrugCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1h(b) 'EINOfPassThroughEntity' does not have a value, then Form 8820 must be present in the return. | Missing Document | Reject | Active |
| F3800-207 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1m(c) 'CYLowSulfurDieselCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1m(b) 'EINOfPassThroughEntity' does not have a value, then Form 8896 must be present in the return. | Missing Document | Reject | Active |
| F3800-208 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1m(c) 'CYLowSulfurDieselCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1m(b) 'EINOfPassThroughEntity' does not have a value, then Form 8896 must be present in the return. | Missing Document | Reject | Active |
| F3800-209 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1m(c) 'CYLowSulfurDieselCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1m(b) 'EINOfPassThroughEntity' does not have a value, then Form 8896 must be present in the return. | Missing Document | Reject | Active |
| F3800-210 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1m(c) 'CYLowSulfurDieselCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1m(b) 'EINOfPassThroughEntity' does not have a value, then Form 8896 must be present in the return. | Missing Document | Reject | Active |
| F3800-211 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1n(c) 'DistilledSpiritsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1n(b) 'EINOfPassThroughEntity' does not have a value, then Form 8906 must be present in the return. | Missing Document | Reject | Active |
| F3800-212 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1n(c) 'DistilledSpiritsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1n(b) 'EINOfPassThroughEntity' does not have a value, then Form 8906 must be present in the return. | Missing Document | Reject | Active |
| F3800-213 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1n(c) 'DistilledSpiritsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1n(b) 'EINOfPassThroughEntity' does not have a value, then Form 8906 must be present in the return. | Missing Document | Reject | Active |
| F3800-214 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1n(c) 'DistilledSpiritsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1n(b) 'EINOfPassThroughEntity' does not have a value, then Form 8906 must be present in the return. | Missing Document | Reject | Active |

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| F3800-215 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1o(c) 'CYNonconventionalFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1o(b) 'EINOfPassThroughEntity' does not have a value, then Form 8907 must be present in the return. | Missing Document | Reject | Active |
| F3800-216 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1o(c) 'CYNonconventionalFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1o(b) 'EINOfPassThroughEntity' does not have a value, then Form 8907 must be present in the return. | Missing Document | Reject | Active |
| F3800-217 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1o(c) 'CYNonconventionalFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1o(b) 'EINOfPassThroughEntity' does not have a value, then Form 8907 must be present in the return. | Missing Document | Reject | Active |
| F3800-218 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1o(c) 'CYNonconventionalFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1o(b) 'EINOfPassThroughEntity' does not have a value, then Form 8907 must be present in the return. | Missing Document | Reject | Active |
| F3800-219 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1p(c) 'CYEnergyEfficientHomeCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1p(b) 'EINOfPassThroughEntity' does not have a value, then Form 8908 must be present in the return. | Missing Document | Reject | Active |
| F3800-220 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1p(c) 'CYEnergyEfficientHomeCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1p(b) 'EINOfPassThroughEntity' does not have a value, then Form 8908 must be present in the return. | Missing Document | Reject | Verbiage Change |
| F3800-221 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1p(c) 'CYEnergyEfficientHomeCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1p(b) 'EINOfPassThroughEntity' does not have a value, then Form 8908 must be present in the return. | Missing Document | Reject | Active |
| F3800-222 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1p(c) 'CYEnergyEfficientHomeCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1p(b) 'EINOfPassThroughEntity' does not have a value, then Form 8908 must be present in the return. | Missing Document | Reject | Active |
| F3800-223 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1q(c) 'CYEnergyEfficientApplianceCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1q(b) 'EINOfPassThroughEntity' does not have a value, then Form 8909 must be present in the return. | Missing Document | Reject | Active |
| F3800-224 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1q(c) 'CYEnergyEfficientApplianceCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1q(b) 'EINOfPassThroughEntity' does not have a value, then Form 8909 must be present in the return. | Missing Document | Reject | Active |
| F3800-225 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1q(c) 'CYEnergyEfficientApplianceCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1q(b) 'EINOfPassThroughEntity' does not have a value, then Form 8909 must be present in the return. | Missing Document | Reject | Active |

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| F3800-226 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1q(c) 'CYEnergyEfficientApplianceCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1q(b) 'EINOfPassThroughEntity' does not have a value, then Form 8909 must be present in the return. | Missing Document | Reject | Active |
| F3800-227 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1r(c) 'CYAlternativeMotorVehicleCrdt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1r(b) 'EINOfPassThroughEntity' does not have a value, then Form 8910 must be present in the return. | Missing Document | Reject | Active |
| F3800-228 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1r(c) 'CYAlternativeMotorVehicleCrdt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1r(b) 'EINOfPassThroughEntity' does not have a value, then Form 8910 must be present in the return. | Missing Document | Reject | Active |
| F3800-229 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1r(c) 'CYAlternativeMotorVehicleCrdt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1r(b) 'EINOfPassThroughEntity' does not have a value, then Form 8910 must be present in the return. | Missing Document | Reject | Active |
| F3800-230 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1r(c) 'CYAlternativeMotorVehicleCrdt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1r(b) 'EINOfPassThroughEntity' does not have a value, then Form 8910 must be present in the return. | Missing Document | Reject | Active |
| F3800-231 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1s(c) 'CYAlternativeRefuelingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1s(b) 'EINOfPassThroughEntity' does not have a value, then Form 8911 must be present in the return. | Missing Document | Reject | Active |
| F3800-232 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1s(c) 'CYAlternativeRefuelingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1s(b) 'EINOfPassThroughEntity' does not have a value, then Form 8911 must be present in the return. | Missing Document | Reject | Active |
| F3800-233 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1s(c) 'CYAlternativeRefuelingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1s(b) 'EINOfPassThroughEntity' does not have a value, then Form 8911 must be present in the return. | Missing Document | Reject | Active |
| F3800-234 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1s(c) 'CYAlternativeRefuelingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1s(b) 'EINOfPassThroughEntity' does not have a value, then Form 8911 must be present in the return. | Missing Document | Reject | Active |
| F3800-235 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1v(c) 'AgriculturalChemicalsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1v(b) 'EINOfPassThroughEntity' does not have a value, then Form 8931 must be present in the return. | Missing Document | Reject | Active |
| F3800-236 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1v(c) 'AgriculturalChemicalsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1v(b) 'EINOfPassThroughEntity' does not have a value, then Form 8931 must be present in the return. | Missing Document | Reject | Active |

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| F3800-237 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1v(c) 'AgriculturalChemicalsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1v(b) 'EINOfPassThroughEntity' does not have a value, then Form 8931 must be present in the return. | Missing Document | Reject | Active |
| F3800-238 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1v(c) 'AgriculturalChemicalsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1v(b) 'EINOfPassThroughEntity' does not have a value, then Form 8931 must be present in the return. | Missing Document | Reject | Active |
| F3800-239 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1w(c) 'DifferentialWagePaymentsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1w(b) 'EINOfPassThroughEntity' does not have a value, then Form 8932 must be present in the return. | Missing Document | Reject | Active |
| F3800-240 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1w(c) 'DifferentialWagePaymentsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1w(b) 'EINOfPassThroughEntity' does not have a value, then Form 8932 must be present in the return. | Missing Document | Reject | Active |
| F3800-241 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1w(c) 'DifferentialWagePaymentsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1w(b) 'EINOfPassThroughEntity' does not have a value, then Form 8932 must be present in the return. | Missing Document | Reject | Active |
| F3800-242 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1w(c) 'DifferentialWagePaymentsCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1w(b) 'EINOfPassThroughEntity' does not have a value, then Form 8932 must be present in the return. | Missing Document | Reject | Active |
| F3800-243 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1x(c) 'CarbonDioxideCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1x(b) 'EINOfPassThroughEntity' does not have a value, then Form 8933 must be present in the return. | Missing Document | Reject | Active |
| F3800-244 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1x(c) 'CarbonDioxideCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1x(b) 'EINOfPassThroughEntity' does not have a value, then Form 8933 must be present in the return. | Missing Document | Reject | Active |
| F3800-245 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1x(c) 'CarbonDioxideCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1x(b) 'EINOfPassThroughEntity' does not have a value, then Form 8933 must be present in the return. | Missing Document | Reject | Active |
| F3800-246 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1x(c) 'CarbonDioxideCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1x(b) 'EINOfPassThroughEntity' does not have a value, then Form 8933 must be present in the return. | Missing Document | Reject | Active |
| F3800-247 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1y(c) 'QlfyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1y(b) 'EINOfPassThroughEntity' does not have a value, then Form 8936 must be present in the return. | Missing Document | Reject | Active |

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| F3800-248 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1y(c) 'QlfyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1y(b) 'EINOfPassThroughEntity' does not have a value, then Form 8936 must be present in the return. | Missing Document | Reject | Active |
| F3800-249 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1y(c) 'QlfyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1y(b) 'EINOfPassThroughEntity' does not have a value, then Form 8936 must be present in the return. | Missing Document | Reject | Active |
| F3800-250 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1y(c) 'QlfyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1y(b) 'EINOfPassThroughEntity' does not have a value, then Form 8936 must be present in the return. | Missing Document | Reject | Active |
| F3800-251 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1z(c) 'AllowableQlfyElectricVehicleCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1z(b) 'EINOfPassThroughEntity' does not have a value, then Form 8834 must be present in the return. | Missing Document | Reject | Active |
| F3800-252 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1z(c) 'AllowableQlfyElectricVehicleCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1z(b) 'EINOfPassThroughEntity' does not have a value, then Form 8834 must be present in the return. | Missing Document | Reject | Active |
| F3800-253 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1z(c) 'AllowableQlfyElectricVehicleCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1z(b) 'EINOfPassThroughEntity' does not have a value, then Form 8834 must be present in the return. | Missing Document | Reject | Active |
| F3800-254 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1z(c) 'AllowableQlfyElectricVehicleCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1z(b) 'EINOfPassThroughEntity' does not have a value, then Form 8834 must be present in the return. | Missing Document | Reject | Active |
| F3800-255 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1bb(c) 'CYGenBusCrElectingLargePrtshp' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1bb(b) 'EINOfPassThroughEntity' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return. | Missing Document | Reject | Active |
| F3800-256 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1bb(c) 'CYGenBusCrElectingLargePrtshp' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1bb(b) 'EINOfPassThroughEntity' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return. | Missing Document | Reject | Active |
| F3800-257 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1bb(c) 'CYGenBusCrElectingLargePrtshp' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1bb(b) 'EINOfPassThroughEntity' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return. | Missing Document | Reject | Active |
| F3800-258 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1bb(c) 'CYGenBusCrElectingLargePrtshp' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1bb(b) 'EINOfPassThroughEntity' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return. | Missing Document | Reject | Active |

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| F3800-259 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844' has a non-zero value in column (c) and the corresponding column (b) Part III, line 3(b) 'EINOfPassThroughEntity' does not have a value, then Form 8844 must be present in the return. | Missing Document | Reject | Active |
| F3800-260 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844' has a non-zero value in column (c) and the corresponding column (b) Part III, line 3(b) 'EINOfPassThroughEntity' does not have a value, then Form 8844 must be present in the return. | Missing Document | Reject | Active |
| F3800-261 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 3(c) 'EnterAmountFromF8844' has a non-zero value in column (c) and the corresponding column (b) Part III, line 3(b) 'EINOfPassThroughEntity' does not have a value, then Form 8844 must be present in the return. | Missing Document | Reject | Active |
| F3800-262 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844' has a non-zero value in column (c) and the corresponding column (b) Part III, line 3(b) 'EINOfPassThroughEntity' does not have a value, then Form 8844 must be present in the return. | Missing Document | Reject | Active |
| F3800-263 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4b(c) 'WorkOpportunityCreditFrom5884' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4b(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884 must be present in the return. | Missing Document | Reject | Active |
| F3800-264 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4b(c) 'WorkOpportunityCreditFrom5884' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4b(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884 must be present in the return. | Missing Document | Reject | Active |
| F3800-265 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4b(c) 'WorkOpportunityCreditFrom5884' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4b(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884 must be present in the return. | Missing Document | Reject | Active |
| F3800-266 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4b(c) 'WorkOpportunityCreditFrom5884' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4b(b) 'EINOfPassThroughEntity' does not have a value, then Form 5884 must be present in the return. | Missing Document | Reject | Active |
| F3800-267 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4c(c) 'AlcoholAndCellulosicFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6478 must be present in the return. | Missing Document | Reject | Active |
| F3800-268 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4c(c) 'AlcoholAndCellulosicFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6478 must be present in the return. | Missing Document | Reject | Active |
| F3800-269 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4c(c) 'AlcoholAndCellulosicFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6478 must be present in the return.. | Missing Document | Reject | Active |

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| F3800-270 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4c(c) 'AlcoholAndCellulosicFuelCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'EINOfPassThroughEntity' does not have a value, then Form 6478 must be present in the return. | Missing Document | Reject | Active |
| F3800-271 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4d(c) 'LowIncomeHousingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return. | Missing Document | Reject | Active |
| F3800-272 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4d(c) 'LowIncomeHousingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return. | Missing Document | Reject | Active |
| F3800-273 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 4d(c) 'LowIncomeHousingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return. | Missing Document | Reject | Active |
| F3800-274 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 4d(c) 'LowIncomeHousingCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4d(b) 'EINOfPassThroughEntity' does not have a value, then Form 8586 must be present in the return. | Missing Document | Reject | Active |
| F3800-275 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 1j(c) 'CYSmallEmployerPensionPlanCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1j(b) 'EINOfPassThroughEntity' does not have a value, then Form 8881 must be present in the return. | Missing Document | Reject | Active |
| F3800-276 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 1j(c) 'CYSmallEmployerPensionPlanCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1j(b) 'EINOfPassThroughEntity' does not have a value, then Form 8881 must be present in the return. | Missing Document | Reject | Active |
| F3800-277 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked, and Part III, line 1j(c) 'CYSmallEmployerPensionPlanCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1j(b) 'EINOfPassThroughEntity' does not have a value, then Form 8881 must be present in the return. | Missing Document | Reject | Active |
| F3800-278 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, line 1j(c) 'CYSmallEmployerPensionPlanCr' has a non-zero value in column (c) and the corresponding column (b) Part III, line 1j(b) 'EINOfPassThroughEntity' does not have a value, then Form 8881 must be present in the return. | Missing Document | Reject | Active |
| F3800-280 | If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'EINOfPassThroughEntity' does not have a value, then Form 3468 must be present in the return. | Missing Document | Reject | Active |
| F3800-281 | If any Form 3800, Part III, checkbox "E" 'EligSmlIBusCrFromNnpssvActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'EINOfPassThroughEntity' does not have a value, then Form 3468 must be present in the return. | Missing Document | Reject | Active |

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| F3800-282 | If any Form 3800, Part III, checkbox "F" 'EligSmlIBusCrFromPssvActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'EINOfPassThroughEntity' does not have a value, then Form 3468 must be present in the return. | Missing Document | Reject | Active |
| F3800-283 | If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4a(c) 'InvestmentCredit' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4a(b) 'EINOfPassThroughEntity' does not have a value, then Form 3468 must be present in the return. | Missing Document | Reject | Active |
| F5471-001 | If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value. | Missing Data | Reject | Active |
| 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 |
| F5884B-001 | Form 5884-B, Line 10 'RtnWorkerAllTotalCreditAmt' must have a non-zero value. | Incorrect Data | Reject | New |

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| F5884B-002 | Form 5884-B, Line 10 'RtnWorkerAllTotalCreditAmt' must be equal to the sum of all Line 9 'RtnWorkerSmlrTotalOrMaxCrAmt'. | Incorrect Data | Reject | New |
| F5884B-003 | If any of the following Form 5884-B fields have a value, then all of these fields must have a value: 'SSN', 'RtnWorkerFirstEmplmnDt', 'RtnWorkerWgsFirst26WkEmplmnAmt', 'RtnWorkerWgsTimesPctAmt', 'RtnWorkerWgsSnd26WkEmplmnAmt', 'RtnWorkerTotalWagesAmt', 'RtnWorkerTotalWgsTimesPctAmt', 'RtnWorkerSmlrTotalOrMaxCrAmt'. | Missing Data | Reject | New |
| F6478-003 | If Form 6478, Line 1(a) 'QualifiedEthanolFuelProduction' is present, then the amount must be equal to or less than fifteen million. | Incorrect Data | Reject | Active |
| F6478-004 | If Form 6478, line 4(c) 'QualCellBiofuelProdWAlcCrAmt', or 5(c) 'QualCellBiofuelNoAlcCrAmt', or 6(c) 'QualCellBiofuelProdFuelCrAmt' has a non-zero value, then Line 7 'FuelsCreditRegistrationNumber' must be present. | Missing Data | Reject | Active |
| F6765-003 | Form 6765, Line 10 'FixedBasePercentage' must not be greater than 16% (0.16000). | Incorrect Data | Reject | Active |
| F6765-004 | If Form 6765 has significant data on any Line in Section A (Lines 1 through 17), then if an amount is entered on any Line in Section B (Lines 18 through 32) it must have a zero value. | Incorrect Data | Reject | Active |
| F8283-006 | The year of the 'DateOfTheContribution' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header. | Data Mismatch | Reject | Active |
| F8283-007 | The year of the 'DateOfSale' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header or the year immediately following the tax year in the Return Header. | Data Mismatch | Reject | Active |
| F8283-014 | If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value. | Missing Data | Reject | Active |
| F8283-015 | If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value. | Missing Data | Reject | Active |
| F8283-016 | If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value. | Missing Data | Reject | Active |
| F8283-017 | If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value. | Missing Data | Reject | Active |
| F8283-018 | If Form 8283, Section A 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'InformationOnDonatedProperty' for the corresponding vehicle. | Missing Data | Reject | Active |

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| F8283-020 | If Form 8283, Section B 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'PropertyInformation' for the corresponding vehicle. | Missing Data | Reject | Active |
| F8283-022 | If Form 8283, Section A 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283. | Missing Document | Reject | Active |
| F8283-023 | If Form 8283, Section B 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283. | Missing Document | Reject | Active |
| F851-005 | The EIN of the Subsidiary Corporation in Form 851 must not equal all nines. | Incorrect Data | Reject | Active |
| F851-006 | For each Subsidiary Corporation in Form 851, Part I, the EIN of the Subsidiary ("CorporationEIN" of "SubsidiaryCorporationInfo") must not be the same as the EIN of the Filer (Common Parent Corporation) in the Return Header. | Incorrect Data | Reject | Active |
| F8609A-001 | Form 8609-A, Part I, Item A "Building Identification Number" must have a value. | Missing Data | Reject | Active |
| F8834-001 | If Form 8834 is present, then for each vehicle listed on Line 1, 'VehicleYear' cannot be prior to 2008. | Incorrect Data | Reject | Active |
| F8834-002 | If Form 8834 is present, then for each vehicle listed on Line 2, 'VehiclePlacedInServiceDate' must be after 02/16/2009. | Incorrect Data | Reject | Active |
| F8865-185 | If Form 8865 is present in the return, then Schedule N (Form 1120), Line 2 must have a non-zero value. | Missing Data | Reject | Active |
| F8873-001 | If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value. | Missing Data | Reject | Active |
| F8873-003 | If at least one Form 8873, Line 52, has a non-zero value, then Schedule N (Form 1120), Line 7c must have a non-zero value. | Missing Data | Reject | Active |
| F8881-001 | Form 8881, Line 5 'CurrentYearCredit' must not be greater than 500. | Missing Document | Reject | Active |
| F8910-002 | For Each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDate' the date must be after December 31, 2010 but before January 01, 2012 | Incorrect Data | Reject | Active |
| F8910-003 | For each "Vehicle Year" listed on Form 8910, Line 1, 'VehicleYear' can not be prior to 2010. | Incorrect Data | Reject | Active |
| F8910-006 | For each "Vehicle Year" listed on Form 8910, Line 1, 'VehicleYear' must be 2010, 2011, or 2012 | Incorrect Data | Reject | Active |
| F8910-007 | If Form 8910, Part II, Line 14 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescription' must have a value. | Incorrect Data | Reject | Active |
| F8910-008 | If Form 8910, Part II, Line 14 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 2 'VehicleIdentificationNumber' must have a value. | Incorrect Data | Reject | Active |
| F8910-009 | If Form 8910, Part II, Line 14 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDate' must have a value. | Incorrect Data | Reject | Active |
| F8910-010 | If Form 8910, Part III, Line 22 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleDescription' must have a value. | Incorrect Data | Reject | Active |
| F8910-011 | If Form 8910, Part III, Line 22 'PersonalUsePartOfCredit' has a non-zero value, then Part I Line 2 'VehicleIdentificationNumber' must have a value. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F8910-012 | If Form 8910, Part III, Line 22 'PersonalUsePartOfCredit' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDate' must have a value. | Incorrect Data | Reject | Active |
| F8936-004 | If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDate' must be later than December 31, 2010 and before January 1, 2012 | Incorrect Data | Reject | Active |
| F8936-005 | If Form 8936 is present, then for each vehicle listed on Line 1, 'VehicleYear' must be 2010, 2011 or 2012. | Incorrect Data | Reject | Active |
| F8936-006 | If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescription' must have a value. | Incorrect Data | Reject | Active |
| F8936-007 | If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleIdentificationNumber' must have a value. | Incorrect Data | Reject | Active |
| F8936-008 | If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value. | Incorrect Data | Reject | Active |
| F8936-009 | If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleDescription' must have a value. | Incorrect Data | Reject | Active |
| F8936-010 | If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleIdentificationNumber' must have a value. | Incorrect Data | Reject | Active |
| F8936-011 | If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value | Incorrect Data | Reject | Active |
| F8941-003 | If Form 8941, Line 2 'SmllEmplrHIPFTEEmplForTaxYrCnt' has a value greater than "24", then Line 3 'AvgAnnualWagesPdForTxYrAmt', Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmllEmplrHIPPotentiallyPaidAmt', Line 6 'SmllEmplrEligibleHIPPaidAmt', Line 7 'SmllEmplrEligHIPTimesPctAmt', Line 8 'SmllEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt' and Line 12 'SmallerAnnualWgPdOrHIPdAmt', must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8941-004 | If Form 8941, Line 3 'AvgAnnualWagesPdForTxYrAmt' has a value greater than "49999", then Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmllEmplrHIPPotentiallyPaidAmt', Line 6 'SmllEmplrEligibleHIPPaidAmt', Line 7 'SmllEmplrEligHIPTimesPctAmt', Line 8 'SmllEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt', Line 11 'HIPdLessTotStPremOrCrAmt', and Line 12 'SmallerAnnualWgPdOrHIPdAmt', must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8941-005 | If Form 8941, line 6 'SmllEmplrEligibleHIPPaidAmt' has a non-zero value, then it must be equal to Line 4 'HIPPaidForEmplEmployedForCrAmt' or Line 5 'SmllEmplrHIPPotentiallyPaidAmt', whichever is less. | Data Mismatch | Reject | Active |
| FPYMT-018 | Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros. | Incorrect Data | Reject | Active |
| FPYMT-021 | If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. | Incorrect Data | Reject | Active |
| FPYMT-029 | If the timestamp is on or before the due date of the return (two months and 15 days after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date. | Incorrect Data | Reject | Active |

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| FPYMT-034 | "Payment Amount" in the IRS Payment Record must not be greater than 200% of Form 1120, Line 34, but cannot be greater than 99,999,999. | Incorrect Data | Reject | Active |
| FT-001 | If Form T, Part I, Line 5a, 'AmountOfOtherConsideration' has a non-zero value then Part I, Line 5b, 'NatureOfOtherConsideration' must have a value. | Missing Data | Reject | Active |
| FT-002 | If Form T, Part III, Line 5a, 'AmountRcvdInOtherConsideration' has a non-zero value then Part III, Line 5b, 'NatureOfOtherConsideration' must have a value. | Missing Data | Reject | Active |
| FT-003 | If Form T, Part I, Line 3b 'DateAcquired' has a value, then the date must be after December 31, 2010 but before January 1, 2012. | Incorrect Data | Reject | Active |
| FT-004 | If Form T, Part III, Line 3b 'DateOfSale' has a value, then the date must be after December 31, 2010 but before January 1, 2012. | 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 |
| 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 |

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| 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 |
| R0000-035 | The "Tax Period Ending Date" in the Return Header must be less than the "Received Date". | Incorrect Data | Reject | Active |
| R0000-044 | The CUSIP Number cannot equal all zeros. | 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 |
| R0000-051 | The Federal 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 |
| R0000-056 | If Form 8838 is present in the return, then a binary attachment document with Description "8838 Signature Document" must be present. | Missing Document | 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 |
| R0000-061 | If multiple XML documents are created to represent the same binary attachment in a submission, they must all have the same Document Type and Description. | Incorrect Data | Reject | Active |
| R0000-062 | Every attached file (i.e. binary attachment) must be referenced by one or more XML documents that represent it. | Missing 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 |
| R0000-075 | The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm. | Incorrect Data | Reject | Active |
| R0000-076 | If "Amended Return" checkbox is checked, then an XML document named "Form1120X" must be present in the return. | Missing Document | Reject | Active |
| R0000-079 | The TIN present in the IRS Submission Manifest must match the EIN provided in the Return Header. | Data Mismatch | Reject and Stop | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| 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 |
| R0000-120 | 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 |
| R0000-140 | For a return filed for tax year 2011, the tax period ending date in the Return Header must be [one of following values ("20111231", "20120131", "20120229", "20120331", "20120430", "20120531", "20120630", "20120731", "20120831", "20120930", "20121031", "20121130") OR (1-3 days after the beginning of the month) OR (1-6 days before the end of the month)] unless one of the following is true: 1. checkbox "Final Return" is checked. 2. checkbox "Initial Return" is checked. 3. return is a short year return, i.e., difference between the tax period beginning date and tax period ending date is less than 364 days.. | Incorrect Data | Reject | Active |
| R0000-141 | "Tax Year" in the Return Header must equal one of the following values for the processing year 2012 - ("2009", "2010", "2011"). | Incorrect Data | Reject | Active |
| R0000-142 | If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return. In future years, tax returns may be rejected if an SSN, or any number that is not a valid PTIN, is included in this field. | Incorrect Data | Alert | Active |
| R0000-143 | Tax Year in the IRS Submission Manifest must have a value. | Missing Data | Reject and Stop | Active |
| R0000-900 | 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 |
| 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 |
| 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-F5713-001 | If Schedule A (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713. | Incorrect Data | Reject | Active |
| SB-F5713-001 | If Schedule B (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713. | Incorrect Data | Reject | Active |
| SC-F5713-001 | If Schedule C (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713. | Incorrect Data | Reject | Active |

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| SF-F1040-012-01 | If Schedule F (Form 1040) Line 34 'NetFarmProfitOrLoss' has a value less than zero and Line 36b 'SomeInvestmentIsNotAtRisk' checkbox is checked, then Form 6198 must be present in the return. | Missing Document | Reject | Active |
| SF-F1040-015 | If Schedule F (Form 1040), Line 10 'CarAndTruckExpenses' has a non-zero value, then Form 4562 must be present in the return. | Missing Document | Reject | Active |
| SI-F1118-001 | If Schedule I (Form 1118) is present in the return, then it must be referenced from one and only one Form 1118 or one and only one Form 1118AMT but not both. | Incorrect 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 |
| SK1-F8865-001 | If Schedule K-1 (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865. | Incorrect Data | Reject | Active |
| SM3-F1120-002 | If Schedule M-3 (Form 1120), Part II, Lines 13(a), 13(b), 13(c), 13(d) (Interest Income), or Lines 17(a), 17(b), 17(c) or 17(d) (Cost of Goods Sold), or Part III, Lines 8(a), 8(b), 8(c), 8(d) (Interest Expense) has a non-zero value, then Form 8916-A must be attached. | Missing Document | Reject | Active |
| 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 |
| SM-F8858-001 | If Schedule M (Form 8858) is present in the return, then it must be referenced from one and only one Form 8858. | Incorrect Data | Reject | Active |
| SN-F1120-006 | If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return. | Missing Document | Reject | Active |
| SN-F1120-007 | If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value. | Missing Data | Reject | Active |
| SN-F1120-008 | If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value. | Missing Data | Reject | Active |
| SN-F1120-009 | If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return. | Missing Document | Reject | Active |
| SN-F1120-013 | If Schedule N (Form 1120), Line 1b has a non-zero value, then Form 8858 must be attached to the return. | Missing Document | Reject | Active |
| SN-F1120-014 | If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, and Schedule N (Form 1120), Line 4b has a value greater than zero, then Form 5471 must be attached. | Missing Document | Reject | Active |
| SN-F1120-015 | If Schedule N (Form 1120), Line 7c has a non-zero value, then at least one Form 8873, Line 52 must have a non-zero value. | Missing 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 |
| SO-F8865-001 | If Schedule O (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865. | Incorrect Data | Reject | Active |
| SP-F8865-001 | If Schedule P (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865. | Incorrect Data | Reject | Active |
| SPH-F1120-002 | If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 972 must be attached to Schedule PH (Form 1120). | Missing Document | Reject | Active |
| SPH-F1120-003 | If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 973 must be attached to Schedule PH (Form 1120). | Missing Document | Reject | Active |
| STATE-001 | The agency to which a State Submission is filed must participate in the Fed/State program. | Incorrect Data | Reject | Active |

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| 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-015 | The Tax Year specified in the State Submission Manifest must be valid for the current or prior year returns that are being accepted by Modernized e-File (MeF). | Incorrect Data | 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 |
| 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 |

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| 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 |
| 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 |