

REJECT VALIDATION CRITERIA CODE

318 The following Fields on the Return, Schedules and Forms **must** contain no significant data (**NO ENTRY FIELDS**).

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
Form 1041	0170, 0180, 0230, 0630, 1220, 1305, 1315, 1340
Schedule C	0010
Schedule C-EZ	0010
Schedule E	
Schedule F	0010, 0070, 0340
Schedule H	0015, 0020, 0175, 0185, 0195, 0250-0510, 0550
Schedule K-1	0040
Form 1116	1062 and 1064
Form 2210	1380, 1590, 1820, 2050, 2170-2600
Form 2439	0050
Form 3468	0010, 0266, 0267
Form 3800	0495, 0710, 0720, 0770, 0780, 0790, 0800, 0810, 0820, 0950, 0960, 0970, 0980, 0990, 1000, 1010, 1020, 1030, 1040, 1050, 1060, 1070, 1080, 1090, 1100, 1110, 1120, 1130, 1140, 1150, 1160, 1170, 1180, 1190, 1200, 1280, 1290, 1380, 1390, 1400, 1410, 1420, 1430, 1460, 1470, 480, 1490

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318 The following Fields on the Return, Schedules and Forms **must**
(Continued) contain no significant data (**NO ENTRY FIELD**).

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
Form 4255	0009
Form 4562	0010, 0170
Form 4684	0010
Form 4797	0010, 1350, 1360, 1550, 1790, 2030, 2270
Form 5884	0010
Form 6252	0010
Form 6478	0010
Form 6765	0010
Form 6781	0009
Form 8082	0010
Form 8275	0010
Form 8275-R	0010
Form 8586	0010
Form 8609-A	0010
Form 8801	0265, 0275
Form 8820	0010
Form 8824	0010
Form 8864	0010
Form 8874	0010
Form 8881	0010
Form 8882	0010
Form 8886	0010, 0016, 0017
Form 8896	0010
Form 8941	0010, 0310, 0320
Summary Record	0303, 0450

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CODE (Continued)

- 642** If Form 1041, Page 1, Field #0450 (Charitable Deductions) is significant, then Field #1000 (Charitable Deduction) on Form 1041, Page 2 must be significant and equal to Field #0450, EXCEPT when Form 1041, Field #0190 (Pooled Income Fund) is equal to X.
- 643** If Form 1041, Field #0190 is equal to X, and Field #0450 is significant, and Form 1041, Field #1000 is zero or blank, then Form 1041, Field #0455 must be equal to STMbnn.
- 648** If any one of the following fields (Field #'s 0420, 0430, 0440, 0450, 0460, 0480, or 0490) on Form 1041, Page 1 contains a significant entry, then Field #0510 (Total) must be significant.
- 652** If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), EXCEPT when Field #0025 ("SECTION 642(i) Trust") or Field # 0190 (#Pooled Income Fund) is significant.
- 654** If Form 1041, Page 1, Field #0530 (Income Distribution Deduction) is significant, then Field #0270 (Number of Schedules K-1 Attached) must be significant, EXCEPT when Field #0025 ("SECTION 642(i) Trust") is significant.
- 655** If Form 1041, Field #0270 is greater than zero, then Summary Record Field #0430 must be equal to Field #0270.
- 658** If Form 1041, Page 1, Field #0130 (Decedent Estate) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 600.
- 660** If Form 1041, Page 1, Field #0140 (Simple Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
- 662** If Form 1041, Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
- 663** If Form 1041, Page 1, Field #0151 (Qualified Disability Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 – 3800.

REJECT VALIDATION CRITERIA CODE (Continued)

- 900** The Employer Identification Number (EIN) on the Federal Form 1041 does not match the EIN on the state return.
- 901** The state return count in the Summary Record does not match the IRS Record Count.
- 902** The “State Attachment” count does not match the IRS Record Count.
- 903** Only one AHEADER record may be present for each state return.
Note: Reject Codes related to state returns are also located in the Fed-State section of this publication.
- 906** No recognizable State records are attached but the Summary Record is equal to a valid State Code.
- 907** A valid State Code does not appear in the Summary Record but there are state records attached.
- 911** Invalid State Code on state return.
- 916** On the Summary Record, Field 0465 (EFIN) is missing or not a valid number.
- 917** If Form 2210-F is present, then Fields 0045 & 0047 value must be zeros or blank.
- 918** If Form 3800 is present, then Fields 0190, 0200, 0220 & 0230 value must be zeros or blank.
- 919** If Form 4136 is present, then Fields 0960, 0970, 0980, 0990 value must be zeros or blank.
- 920** If Form 4136 is present, then Field 0950 value must be zeros or blank.
- 921** If Form 6478 is present, then Fields 0020, 0030, 0032, 0034, 0036, 0038, 0040, 0042, value must be zeros or blank.

**REJECT VALIDATION CRITERIA
CODE (Continued)**

922 DELETED

923 DELETED

924 DELETED

925 DELETED

926 If Form 3468 is present, then Fields 0266 & 0277 value must be zeros or blank.

NEW! 930 Schedule C-EZ cannot be electronically filed with Form 1041 for Tax Year 2012. Please use Schedule C to report self employment income and expenses.

950 When the PIN Type Code, Field 0060, of the Authentication Record equals "P," the following fields must be present: Fiduciary's Signature, Field 0070, Fiduciary's Signature Date, Field 0080, Jurat/Disclosure Code, Field 0090, PIN Authorization Code, Field 0100, and ERO's EFIN/PIN, Field 0110.

951 If Field 60 of the Authentication Record equals "P," then Field 100 of the Authentication Record must be "1" or "2" and Form 1041 Field 815 must be numeric and not all zeros.

953 First six digits of Field 110 of the Authentication Record must equal ERO's EFIN.

954 If Field 110 of the Authentication Record (ERO/EFIN/PIN) is present, then Field 60, PIN Type Code must equal "P."

955 If field 060 equals "P," then Field 090 must equal "D."

956 If Field 815 of the tax return is significant, then an Authentication Record must be attached.

957 If the Authentication Record is present, Field 0080, Fiduciary's Signature Date, must equal the processing year.

NOTE: For BATS returns submitted in December 2012, Field 0080 must still equal the Processing Year (2013).

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CODE (Continued)**

- 958** If Form 1041, Field 815 is significant, it must equal Field 070 of the Authentication Record.
- 959** If Form 1041, Field 815 is significant, must equal five numeric position and not all zeros.
- 960** The count for Authentication Records must equal the IRS count for Authentication Records within the return.
- 999** Exceeded maximum number of errors (96).

ALERT! ***ADDED AND OUT OF NUMERIC SEQUENCE PREVIOUSLY OMITTED RC 868
NOTE: ALTHOUGH OMITTED FROM PUB 1438, RC 868 HAS BEEN INCLUDED
IN THE 1041 E-FILE PROGRAM FOR MANY YEARS, INCLUDING TY 2011.***

- 868** On Form 4136, if Field #3010, Line 10, Registration Number is significant, then either Field #3030, Line 10a (d) or Field #3050, Line 10b (d), or Field #3070, Line 10c (d) must also be significant.

On Form 4136, if Field #3030, Line 10a (d) is significant, then Field #3020, Line 10a (c) must also be significant.

On Form 4136, if Field #3050, Line 10b (d) is significant, then Field #3040, Line 10b (c) must also be significant.

On Form 4136, if Field #3070, Line 10c (d) is significant, then Field #3060, Line 10c (c) must also be significant.

On Form 4136, if any of the following fields are significant, then Field #03010, Registration No., must also be significant. Fields: 3030, Line 10a (d), or 3050, Line 10b (d), or 3070, Line 10c (d)

SECTION C FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0871
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4562bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0008	BUSINESS OR ACTIVITY		30	43 -	72	A/N
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	73 -	81	NO ENTRY
0011	MAXIMUM AMOUNT	1	12	82 -	93	N
0012	TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	94 -	105	N
0013	THRESHOLD COST	3	12	106 -	117	N
0040	REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	118 -	129	N
0050	DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	130 -	141	N
0060	DESCRIPTION PROPERTY 1	PT I 6(a)	20	142 -	161	A/N
0070	DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	162 -	173	N
0080	DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	174 -	185	N
0090	DESCRIPTION PROPERTY 2	PT I 6(a)	20	186 -	205	A/N
0100	DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	206 -	217	N
0110	DEPRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	218 -	229	N
*0115	ATTACH ADDT'L INFORMATION	PT I	6	230 -	235	"STMbnn" OR BLANK
	NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I.					
0120	LISTED PROPERTY (AMOUNT FROM LINE 27)	PT I 7	12	236 -	247	N