

## 1041 BUSINESS RULES FOR TAX YEAR 2013

### Version 2013v1.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1041-001	If the return is for a Short Year (364 days or less from 'TaxPeriodBeginDt' to 'TaxPeriodEndDt' in the Return Header), then Form 1041, Item F checkbox 'InitialReturnInd' or 'FutureFilingNotRequiredInd' (Final Return) or 'FiftyTwoFiftyThreeWeekFilerInd' must be checked or 'shortPeriodReason1041Ind' must have a value.	Missing Data	Reject	New
F1041-002	If Form 1041 'FiftyTwoFiftyThreeWeekFilerInd' is checked, then the day identified in the 'TaxPeriodEndDt' in the Return Header must be equal to "01" or "02" or "03" or within 6 days from the last day of the month.	Incorrect Data	Reject	New
F1041-003	If Form 1041, [ Item F checkboxes 'InitialReturnInd' and 'FutureFilingNotRequiredInd' (Final Return) and 'FiftyTwoFiftyThreeWeekFilerInd' are not checked] , and 'shortPeriodReason1041Ind' does not have a value, then the 'TaxPeriodEndDt' in the Return Header must be equal to "20131231" or "20140131" or "20140228" or "20140331" or "20140430" or "20140531" or "20140630" or "20140731" or "20140831" or "20140930" or "20141031" or "20141130".	Incorrect Data	Reject	New
F1041-004	If Form 1041, Item E checkbox 'NonExemptSec4947a2Ind' is checked, and return is for a Full Year (more than 364 days from 'TaxPeriodBeginDt' to 'TaxPeriodEndDt' in the Return Header), then Month and Day of 'TaxPeriodBeginDt' must be January 1.	Incorrect Data	Reject	New
F1041-005	If Form 1041, Item E checkbox 'NonExemptSec4947a2Ind' is checked, and return is for a Full Year (more than 364 days from 'TaxPeriodBeginDt' to 'TaxPeriodEndDt' in the Return Header), then the Month and Day of 'TaxPeriodEndDt' in the Return Header must be December 31.	Incorrect Data	Reject	New
F1041-006	The 'EIN' in the Return Header must not be equal to "999999999" or "888888888" or "777777777" or "666666666" or "555555555" or "444444444" or "333333333" or "222222222" or "111111111" or "000000000".	Incorrect Data	Reject	New
F1041-007	The 'TaxPeriodEndDt' in the Return Header must not be prior to the 'TaxPeriodBeginDt'.	Incorrect Data	Reject	New
F1041-008	The Year of the 'ReturnTs' in the Return Header must be equal to the Processing Year.	Incorrect Data	Reject	New
F1041-009	At least one of the following Form 1041, Item A checkboxes must be checked: 'DecedentsEstateInd' or 'SimpleTrustInd' or 'ComplexTrustInd' or 'QualifiedDisabilityTrustInd' or 'ESBTSPortionOnlyInd' or 'GrantorTypeTrustInd' or 'PooledIncomeFundInd'.	Missing Data	Reject	New
F1041-010	If Form 1041, Item A checkbox 'DecedentsEstateInd' is checked, then checkbox 'ESBTSPortionOnlyInd' must not be checked.	Incorrect Data	Reject	New
F1041-011	If Form 1041, Item A checkbox 'DecedentsEstateInd' is checked, then checkbox 'GrantorTypeTrustInd' must not be checked.	Incorrect Data	Reject	New
F1041-012	If Form 1041, Item A checkbox 'QualifiedDisabilityTrustInd' is checked, then checkbox 'ESBTSPortionOnlyInd' must not be checked.	Incorrect Data	Reject	New
F1041-013	If Form 1041, Item A checkbox 'QualifiedDisabilityTrustInd' is checked, then checkbox 'GrantorTypeTrustInd' must not be checked.	Incorrect Data	Reject	New
F1041-014	If Form 1041, Item F checkbox 'FutureFilingNotRequiredInd' (Final Return) is checked, then Line 29a 'AppliedToESTaxAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	New

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F1041-015	If Form 1041, Line 4 'CapitalGainLossAmt' has a value less than zero, then it must be equal to Schedule D (Form 1041), Line 16 'CapitalLossLimitationAmt'. During comparison, the negative sign on Form 1041, Line 4 amount will be disregarded.	Data Mismatch	Reject	New
F1041-016	If Form 1041, Line 4 'CapitalGainLossAmt' has a value greater than zero, then it must be equal to Schedule D (Form 1041), Line 15 (3) 'TotalNetGainOrLossAmt' in the 'TotalCapitalGainOrLossGrp'.	Data Mismatch	Reject	New
F1041-017	If Form 1041, Item F checkbox 'FutureFilingNotRequiredInd' (Final Return) is not checked, and Schedule D (Form 1041), Line 15 'TotalNetGainOrLossAmt' in the 'TotalCapitalGainOrLossGrp' has a non-zero value, then Form 1041, Line 4 'CapitalGainLossAmt' must have a non-zero value.	Incorrect Data	Reject	New
F1041-018	Form 1041, Line 3 'NetProfitOrLossAmt' has a non-zero value, then either Schedule C (Form 1040) or Schedule C-EZ (Form 1040) must be attached to Line 3.	Missing Document	Reject	New
F1041-019	If Form 1041, Line 9 'TotalIncomeAmt' has a non-zero value, then one of the following lines must have a non-zero value: Line 1 'TaxableInterestAmt' or Line 2a 'OrdinaryDividendsAmt' or Line 3 'NetProfitOrLossAmt' or Line 4 'CapitalGainLossAmt' or Line 5 'NetRentalIncomeOrLossAmt' or Line 6 'NetFarmProfitLossAmt' or Line 7 'TotalOrdinaryGainLossAmt' or Line 8 'TotalOtherIncomeAmt'.	Missing Data	Reject	New
F1041-020	If Form 1041, Item A checkbox 'PooledIncomeFundInd' is checked, and Line 13 'CharitableDeductionsAmt' has a non-zero value, then [PooledIncomeFundStatement] must be attached to Item A.	Missing Document	Reject	New
F1041-021	If Form 1041, Line 10 'InterestAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-022	If Form 1041, Line 11 'TaxesAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-023	If Form 1041, Line 12 'FiduciaryFeesAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-024	If Form 1041, Line 13 'CharitableDeductionsAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-025	If Form 1041, Line 14 'TaxPreparationFeesAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-026	If Form 1041, Line 15a 'OtherDeductionsAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-027	If Form 1041, Line 15b 'MiscItemizedDeductionsAmt' has a non-zero value, then Line 16 'NetDeductionsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-028	If Form 1041, Line 18 'IncomeDistributionDeductionAmt' has a non-zero value and Item G checkbox 'Section645ElectionInd' is checked, then Item B 'ScheduleK1AttachedCnt' must have a non-zero value.	Missing Data	Reject	New
F1041-029	If Form 1041, Item A checkbox 'DecedentsEstateInd' is checked, then Line 20 'ExemptionAmt' must be less than 601.	Incorrect Data	Reject	New
F1041-030	If Form 1041, Item A checkbox 'SimpleTrustInd' is checked, then Line 20 'ExemptionAmt' must be less than 301.	Incorrect Data	Reject	New
F1041-031	If Form 1041, Item A checkbox 'ComplexTrustInd' is checked, then Line 20 'ExemptionAmt' must be less than 301.	Incorrect Data	Reject	New
F1041-032	If Form 1041, Item A checkbox 'QualifiedDisabilityTrustInd' is checked, then Line 20 'ExemptionAmt' must be less than 3901.	Incorrect Data	Reject	New

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F1041-033	If Form 1041, Item A checkbox 'GrantorTypeTrustInd' is checked, and Line 22, 'TaxableIncomeAmt' has a value greater than zero, then Line 20 'ExemptionAmt' must be less than 301.	Incorrect Data	Reject	New
F1041-034	If Form 1041, Item A checkbox 'ESBTSPortionOnlyInd' is checked, then Line 20 'ExemptionAmt' must be less than 301.	Incorrect Data	Reject	New
F1041-035	If Form 1041, Item A checkbox 'GrantorTypeTrustInd' is checked and [ Item A checkboxes 'SimpleTrustInd' and 'ComplexTrustInd' are not checked ], then Line 20 'ExemptionAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1041-036	If Form 1041, Line 24h, 'TotalOtherPaymentsAmt' has a non-zero value, then Line 24f 'TaxPaidByRICOrREITAmt' or Line 24g 'TotalFuelTaxCreditAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-037	If Form 1041, Line 24a 'EstimatedTaxPaymentsAmt' has a non-zero value, then Line 25 'TotalPaymentsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-038	If Form 1041, Line 24d 'ExtnRequestIncomeTaxPaidAmt' has a non-zero value, then Line 25 'TotalPaymentsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-039	If Form 1041, Line 24e 'FederalIncomeTaxWithheldAmt' has a non-zero value, then Line 25 'TotalPaymentsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-040	If form 1041, Line 24h 'TotalOtherPaymentsAmt' has a non-zero value, then Line 25 'TotalPaymentsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-041	If Form 1041, Line 24f 'TaxPaidByRICOrREITAmt' has a non-zero value, then it must be equal to the sum of all Forms 2439, Line 2 'TaxPaidByRICOrREITAmt'.	Data Mismatch	Reject	New
F1041-042	If Form 1041, Line 24g 'TotalFuelTaxCreditAmt' has a non-zero value, then it must be equal to Form 4136, Line 17 'TotalIncomeTaxCredit'.	Data Mismatch	Reject	New
F1041-043	If Form 1041, Line 27 'TaxDueAmt' has a non-zero value, then Line 28 'OverpaymentAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	New
F1041-044	If Form 1041, Line 27 'TaxDueAmt' has a non-zero value, then Schedule G, Line 7 'TotalTaxAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-045	Form 1041, Line 29b 'RefundAmt' must have a value less than 10,000,000 (10 million).	Incorrect Data	Reject	New
F1041-046	The 'EIN' in the Return Header must not be equal to the 'PreparerFirmEIN'.	Incorrect Data	Reject	New
F1041-048	If Form 1041, Line 18 'IncomeDistributionDeductionAmt' has a non-zero value and Item A checkbox 'PooledIncomeFundInd' is not checked, then at least one of the following must have a non-zero value: Schedule B, [ Line 1 'SchBAdjustedTotalIncomeAmt' or Line 2 'AdjustedTaxExemptInterestAmt' or Line 3 'TotalNetGainOrLossAmt' or Line 4 'CapGainAllocatedCorpusAmt' or Line 5 'TotalCapitalDistributionsAmt' ] or Form 1041, Line 4 'CapitalGainLossAmt'.	Missing Data	Reject	New
F1041-049	If Form 1041, Schedule B, Line 9 'FirstTierDistributionAmt' has a non-zero value, then Line 11 'TotalDistributionAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-050	If Form 1041, Schedule B, Line 10 'SecondTierDistributionAmt' has a non-zero value, then Line 11 'TotalDistributionAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-051	If Form 1041, Schedule G, Line 6 'HouseholdEmploymentTaxAmt' has a non-zero value, then Schedule H (Form 1040) must be attached to Line 6.	Missing Document	Reject	New
F1041-052	If Form 1041, Schedule G, Line 2a 'ForeignTaxCreditAmt' has a non-zero value, then Line 3 'TotalCreditsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-053	If Form 1041, Schedule G, Line 2b 'CYGenBusinessCreditAllowedAmt' has a non-zero value, then Line 3 'TotalCreditsAmt' must have a non-zero value.	Missing Data	Reject	New

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F1041-054	If Form 1041, Schedule G, Line 2c 'CYNonrefundableAMTCrAmt' has a non-zero value, then Line 3 'TotalCreditsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-055	If Form 1041, Schedule G, Line 2d 'CYBondCreditAllowedAmt' has a non-zero value, then Line 3 'TotalCreditsAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-056	If Form 2210-F is present in the return, then Form 1041, Schedule G, Line 4 'TaxesLessCreditsAmt' must be equal to Form 2210-F, Line 1 'CurrentYearTaxAfterCreditsAmt'.	Data Mismatch	Reject	New
F1041-057	If Form 2210 is present in the return, then Form 1041, Schedule G, Line 4 'TaxesLessCreditsAmt' must be equal to Form 2210, Line 1 'CurrentYearTaxAfterCreditsAmt'.	Data Mismatch	Reject	New
F1041-058	Form 1041, Schedule G, Line 1c 'AlternativeMinimumTaxAmt' must be equal to Schedule I (Form 1041), Line 56 'AlternativeMinimumTaxAmt'.	Data Mismatch	Reject	New
F1041-059	If Form 1041, Schedule G, Line 7 'F1041TotalTaxLiteralCd' has the value "SECT 453(I) INTEREST", then [InterestOnDeferredTaxStatement] must be attached to Line 7.	Missing Document	Reject	New
F1041-060	If Form 1041, Schedule G, Line 7 'F1041TotalTaxLiteralCd' has the value "SECT 453A(c) INTEREST", then [InterestOnDeferredTaxStatement] must be attached to Line 7.	Missing Document	Reject	New
F1041-061	If Form 1041, Schedule G, Line 4 'TaxesLessCreditsAmt' has a non-zero value, then Line 7 'TotalTaxAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-062	If Form 1041, Schedule G, Line 5 'RecaptureTaxAmt' has a non-zero value, then Line 7 'TotalTaxAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-063	If Form 1041, Schedule G, Line 6 'HouseholdEmploymentTaxAmt' has a non-zero value, then Line 7 'TotalTaxAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-064	If Form 1041, Schedule G, Line 7 'F1041TotalTaxLiteralCd' has the value "SECT 641(c)", then [ElectingSmallBusinessTrustTaxComputationStatement] must be attached to Line 7.	Missing Document	Reject	New
F1041-065	If Form 1041, Schedule G, Line 7 'F1041TotalTaxLiteralCd' has a value, then Line 7 'TotalTaxAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-066	If Form 1041, Schedule G, Line 1b 'LumpSumDistributionTaxAmt' has a non-zero value, then Form 4972 must be attached to Line 1b.	Missing Document	Reject	New
F1041-067	If Form 1041, Line 6 'NetFarmProfitLossAmt' has a non-zero value, then Schedule F (Form 1040) must be attached to Line 6.	Missing Document	Reject	New
F1041-068	If Form 1041, Schedule G, Line 2a 'ForeignTaxCreditAmt' has a non-zero value, then Form 1116 must be attached to Line 2a.	Missing Document	Reject	New
F1041-069	If Form 1041, Schedule G, Line 5 'RecaptureTaxAmt' has a non-zero value, then Form 4255 or Form 8611 must be attached to Line 5.	Missing Document	Reject	New
F1041-070	If Form 1041, Line 18 'IncomeDistributionDeductionAmt' has a non-zero value, then Line 21 'TotalDeductionAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-071	If Form 1041, Line 19 'EstateTaxDeductionAmt' has a non-zero value, then Line 21 'TotalDeductionAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-072	If Form 1041, Line 20 'ExemptionAmt' has a non-zero value, then Line 21 'TotalDeductionAmt' must have a non-zero value.	Missing Data	Reject	New
F1041-073	Form 1041, Schedule G, Line 2b 'CYGenBusinessCreditAllowedAmt' must be equal to Form 3800, Line 38 'CurrentYearCreditAllowedAmt'.	Data Mismatch	Reject	New
F1041-074	Form 1041, Schedule G, Line 2c 'CYNonrefundableAMTCrAmt' must be equal to Form 8801, Line 25 'CYNonrefundableAMTCrAmt'.	Data Mismatch	Reject	New
F1041-075	Form 1041, Schedule G, Line 2d 'CYBondCreditAllowedAmt' must be equal to sum of all Form 8912, Line 12 'CurrentYearAllowableCreditAmt'.	Data Mismatch	Reject	New

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F1041-076	If Form 1041, Line 7 'TotalOrdinaryGainLossAmt' has a non-zero value and Line 7 'form4684Cd' does not have the value "FORM 4684", then Line 7 'TotalOrdinaryGainLossAmt' must be equal to Form 4797, Line 17 'TotalOrdinaryGainLossAmt'.	Data Mismatch	Reject	New
F1041-077	'FiduciaryPIN' in the Return header must not be equal to all zeros.	Incorrect Data	Reject	New
F1041-078	If Form 1041, 'NationalMortgageAssocCd' has a value in the Return Header, then 'BusinessNameControlTxt' (Name Control) must not be equal to all zeros.	Incorrect Data	Reject	New
F1041-080	If 'BinaryAttachmentSignatureDocCd' has a value in the Return Header, then a binary attachment with Description "8453 Signature Document" must be present in the return.	Missing Document	Reject	New
F1041-081	The year of the 'FiduciarySignatureDt' in the Return Header must be equal to the processing year.	Incorrect Data	Reject	New
F1041-082	If checkbox 'DiscussWithPaidPreparerInd' in the Return Header is checked, then the 'PhoneNumber' or 'ForeignPhoneNumber' must have a value.	Missing Data	Reject	New
F1041-083	If Form 1041, 'shortPeriodReason1041Ind' has the value "FORM 1128 ATTACHED AS A PDF", then a binary attachment with Description "Form 1128 for Short Period Return" must be present in the return.	Missing Document	Reject	New
F1041-084	If Form 1041, Line 4 'CapitalGainLossAmt' has a non-zero value, then Schedule D (Form 1041) must be attached to Line 4.	Missing Document	Reject	New
F1041-940	The 'EIN' and Name Control ('BusinessNameControlTxt') in the Return Header must match the e-File database.	Database Validation Error	Reject	New
F1116-016	If any Form 1116, Line 30 'ForeignTaxCreditAmt' has a non-zero value, then Form 1041, Schedule G, Line 2a 'ForeignTaxCreditAmt' must have a non-zero value.	Data Mismatch	Reject	New
F8960-001	If Form 8960, Line 1 'TaxableInterestAmt' has a non-zero value, then it must be equal to Form 1041, Line 1 'TaxableInterestAmt'.	Incorrect Data	Reject	New
F8960-002	If Form 8960, Line 2 'OrdinaryDividendsAmt' has a non-zero value, then it must be equal to Form 1041, Line 2a 'OrdinaryDividendsAmt'.	Incorrect Data	Reject	New
F8960-003	If Form 8960, Line 4a 'NetRentalIncomeOrLossAmt' has a non-zero value, then it must be equal to Form 1041, Line 5 'NetRentalIncomeOrLossAmt'.	Incorrect Data	Reject	New
F8960-004	Form 8960, Line 4c 'RentalREAndAdjNetIncOrLossAmt' must be equal to the sum of Line 4a 'NetRentalIncomeOrLossAmt' and Line 4b 'AdjNetIncOrLossNonSect1411Amt'.	Math Error	Reject	New
F8960-005	If Form 8960, Line 5a 'PropertyDisposGainOrLossAmt' has a non-zero value, then it must be equal to the sum of Form 1041, Line 4 'CapitalGainLossAmt' and Line 7 'TotalOrdinaryGainLossAmt'.	Math Error	Reject	New
F8960-006	If Form 8960, Line 5d 'GainOrLossFromDisposAmt' must be equal to the sum of Line 5a 'PropertyDisposGainOrLossAmt' and Line 5b 'NonNITPropDisposGainOrLossAmt' and Line 5c 'AdjFromDisposOfStockAmt'.	Math Error	Reject	New
F8960-007	Form 8960, Line 8 'TotalIncomeAmt' must be equal to the sum of Line 1 'TaxableInterestAmt' and Line 2 'OrdinaryDividendsAmt' and Line 3 'AnnuitiesFromNonQlPlansAmt' and Line 4c 'RentalREAndAdjNetIncOrLossAmt' and Line 5d 'GainOrLossFromDisposAmt' and Line 6 'AddBackNetGainOrLossAmt' and Line 7 'OtherInvestmentIncomeOrLossAmt'.	Math Error	Reject	New
F8960-008	Form 8960, Line 9d 'InvestmentExpenseAmt' must be equal to the sum of Line 9a 'InvestmentInterestAmt' and Line 9b 'StateIncomeTaxAmt' and Line 9c 'MiscInvestmentExpenseAmt'.	Math Error	Reject	New
F8960-009	Form 8960, Line 11 'TotalDeductionModificationAmt' must be equal to the sum of Line 9d 'InvestmentExpenseAmt' and Line 10 'AdditionalModificationAmt'.	Math Error	Reject	New

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F8960-010	Form 8960, Line 12 'NetInvestmentIncomeAmt' must be equal to Line 8 'TotalIncomeAmt' minus (-) Line 11 'TotalDeductionModificationAmt'.	Math Error	Reject	New
F8960-012	Form 8960, Line 18c 'UndistributedNetIncomeAmt' must be equal to Line 12 'NetInvestmentIncomeAmt' minus(-) 18b 'IncomeDistributionDeductionAmt'.	Math Error	Reject	New
F8960-013	Form 8960, Line 19b 'TrustEstHighestTaxBracketAmt' must be equal to 11950.	Math Error	Reject	New
F8960-014	Form 8960, Line 19c 'AGILessTrustEstHighestTaxAmt' must be equal to Line 19a 'AdjustedGrossIncomeAmt' minus Line 19b 'TrustEstHighestTaxBracketAmt'.	Math Error	Reject	New
F8960-015	Form 8960, Line 20 'SmlrUndistrIncAGILessTaxAmt' must be equal to the smaller of Line 18c 'UndistributedNetIncomeAmt' or Line 19c 'AGILessTrustEstHighestTaxAmt'.	Incorrect Data	Reject	New
F8960-016	Form 8960, Line 21 'EstTrustNetInvstIncomeTaxAmt' must equal Line 20 'SmlrUndistrIncAGILessTaxAmt' multiplied by 3.8% (.038).	Incorrect Data	Reject	New
F8960-017	Form 8960 checkbox 'Section6013gInd' must not be checked.	Incorrect Data	Reject	New
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	New
R0000-004-01	'ReturnTypeCd' (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject and Stop	New
R0000-007-01	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding State Abbreviation. See Publication 4164.	Incorrect Data	Reject	New
R0000-015-01	'PreparerFirmEIN' in the Return Header must not equal all nines.	Incorrect Data	Reject	New
R0000-018-01	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	New
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject	New
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	New
R0000-030-01	In the Return Header, if 'PractitionerPINGrp' is provided, then 'EFIN' in the 'PractitionerPINGrp' must be the same as 'EFIN' in the OriginatorGrp'.	Data Mismatch	Reject	New
R0000-035-01	'TaxPeriodEndDt' in the Return Header must be less than the Received Date.	Incorrect Data	Reject	New
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	New
R0000-049-01	'BankAccountNum' (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject	New
R0000-051-01	'FederalSubmissionType' in the IRS Submission Manifest must match 'ReturnTypeCd' indicated in the Return Header.	Data Mismatch	Reject and Stop	New
R0000-052-01	'TaxYear' specified in the IRS Submission Manifest must match 'TaxYr' in the Return Header.	Data Mismatch	Reject and Stop	New
R0000-054-01	'EFIN' in the IRS Submission Manifest must match 'EFIN' in the OriginatorGrp' in the Return Header.	Data Mismatch	Reject and Stop	New
R0000-057	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject	New

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R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	New
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject and Stop	New
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	New
R0000-062	Every attached file (i.e. binary attachment) must be referenced by one or more XML documents that represent it.	Missing Data	Reject	New
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject and Stop	New
R0000-075-01	'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	New
R0000-079	The TIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Data Mismatch	Reject and Stop	New
R0000-080-01	'TaxPeriodBeginDate' present in the IRS Submission Manifest must match 'TaxPeriodBeginDt' provided in the Return Header.	Data Mismatch	Reject and Stop	New
R0000-081-01	The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.	Data Mismatch	Reject and Stop	New
R0000-082	The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.	Missing Data	Reject and Stop	New
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 <a href="http://irs.gov">irs.gov</a> for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	New
R0000-143	Tax Year in the IRS Submission Manifest must have a value.	Missing Data	Reject and Stop	New
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	New
R0000-904-03	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject and Stop	New
R0000-905-01	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject and Stop	New
R0000-906-01	'RoutingTransitNum' (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	New
R0000-932-01	If "Amended Return" or (Superseded for 1120/1120S/1120-F/1041) 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	New
R0000-933-01	If "Amended Return" or (Superseded for 1120/1120S/1120-F/1041) 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	New
SD-F1041-001	If Schedule D (Form 1041), Line 2(f) 'STGainOrLossFromFormsAmt' has a non-zero value, then one of the following forms must be present in the return: Form 4684 or Form 6252 or Form 6781 or Form 8824.	Missing Document	Reject	New
SD-F1041-002	If Schedule D (Form 1041), Line 7(f) 'LTGainOrLossFromFormsAmt' has a non-zero value, then one of the following forms must be present in the return: Form 2439 or Form 4684 or Form 6252 or Form 6781 or Form 8824.	Missing Document	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
SD-F1041-003	If Schedule D (Form 1041), Line 17 'TaxableIncomeAmt' is less than zero, then Line 34 'TaxAmt' must be zero if an amount is entered.	Incorrect Data	Reject	New
SD-F1041-004	If Schedule D (Form 1041), Line 21 'InvestmentIncomeElectionAmt' has a non-zero value, then Form 4952, Line 4g 'InvestmentIncomeElectionAmt' must have a non-zero value.	Missing Data	Reject	New
SD-F1041-005	If Schedule D (Form 1041), Line 34 'TaxAmt' has a non-zero value, then Form 1041, Schedule G, Line 1a 'TaxAmt' must have a non-zero value.	Missing Data	Reject	New
SI-F1041-001	If Schedule I (Form 1041), Line 53 'AMTForeignTaxCreditAmt' has a non-zero value, then there must be at least one Form 1116 in the return with its 'AlternativeMinimumTaxCd' having the value "AMT" and on the same Form 1116, Line 30 'ForeignTaxCreditAmt' must have a non-zero value.	Missing Data	Reject	New
SJ-F1041-001	If Schedule J (Form 1041), Line 1 'SecondTierDistributionAmt' has a non-zero value, then it must be equal to Form 1041, Schedule B, Line 10 'SecondTierDistributionAmt'.	Data Mismatch	Reject	New
SJ-F1041-002	If Schedule J (Form 1041), Line 2 'DistributableNetIncomeAmt' has a non-zero value, then it must be equal to Form 1041, Schedule B, Line 7 'DistributableNetIncomeAmt'.	Data Mismatch	Reject	New
SJ-F1041-003	If Schedule J (Form 1041), Line 3 'FirstTierDistributionAmt' has a non-zero value, then it must be equal to Form 1041, Schedule B, Line 9 'FirstTierDistributionAmt'.	Data Mismatch	Reject	New
SK1-F1041-001	If any Schedule K-1 (Form 1041), checkbox 'AmendedK1Ind' is checked, then Form 1041, Item F checkbox 'AmendedReturnInd' must also be checked.	Missing Data	Reject	New
SK1-F1041-002	If Schedule K-1 (Form 1041) is present in the return, then Form 1041, Item B 'ScheduleK1AttachedCnt' must have a non-zero value.	Missing Data	Reject	New
STATE-001	The agency to which a State Submission is filed must participate in the Fed/State program.	Incorrect Data	Reject	New
STATE-005	The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.	Data Mismatch	Reject	New
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	New
STATE-007	The IRS Submission ID referenced in the State Submission must be that of an IRS Return.	Incorrect Data	Reject	New
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 <a href="http://irs.gov">irs.gov</a> for more information. The submission category filed was <category>.	Unsupported	Reject and Stop	New
STATE-015	If the Submission Category in the State Submission Manifest has a value of ("CORP" or "PART" or "IND" or "EO" or "ESTRST"), then 'TaxYear' 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	New
STATE-016	If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'TaxYear' in the State Submission Manifest must be the same as processing year.	Incorrect Data	Reject and Stop	New
STATE-017	If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'IRSSubmissionId' in the State Submission Manifest must not have a value.	Incorrect Data	Reject and Stop	New
STATE-018	In the State Submission Manifest, if the Submission Category has a value of ("CORP" or "CORPEP" or "PART" or "PARTEP" or "EO" or "ESTRST" or "ESTRSTEP"), then ('FederalEIN' and 'NameControl' ) or 'TempID' must have a value.	Incorrect Data	Reject and Stop	New
STATE-901	The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.	Database Validation Error	Reject	New
STATE-902	The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.	Database Validation Error	Reject	New



Rule Number	Rule Text	Error Category	Severity	Rule Status
STATE-903	<b>Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database.</b>	Database Validation Error	Reject	New
T0000-013	<b>The Message ID must be globally unique.</b>	Incorrect Data	Reject and Stop	New
T0000-014	<b>The Submission ID must be globally unique.</b>	Incorrect Data	Reject and Stop	New
T0000-015	<b>The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.</b>	Incorrect Data	Reject and Stop	New
T0000-016	<b>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).</b>	Incorrect Data	Reject and Stop	New
T0000-017	<b>The Submission ID must be 20 characters in length.</b>	Incorrect Data	Reject and Stop	New
T0000-900	<b>Transmission cannot be a duplicate of a previously accepted transmission.</b>	Duplicate Condition	Reject and Stop	New
X0000-005	<b>The XML data has failed schema validation.</b>	XML Error	Reject and Stop	New
X0000-008	<b>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").</b>	XML Error	Reject and Stop	New
X0000-009	<b>The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.</b>	XML Error	Reject and Stop	New
X0000-010	<b>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.</b>	Incorrect Data	Reject and Stop	New
X0000-011	<b>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).</b>	Incorrect Data	Reject and Stop	New
X0000-012	<b>The name of a binary attachment file must be less than or equal to 64 bytes.</b>	Incorrect Data	Reject and Stop	New
X0000-015	<b>Each zip entry in the Attachment Zip file must end with ".zip" extension.</b>	Data Mismatch	Reject and Stop	New
X0000-017	<b>ZIP Entry names in the transmission ZIP archive must be unique.</b>	Duplicate Condition	Reject and Stop	New
X0000-018	<b>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.</b>	Incorrect Data	Reject and Stop	New
X0000-019	<b>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.</b>	Incorrect Data	Reject and Stop	New
X0000-020	<b>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.</b>	Incorrect Data	Reject and Stop	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
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	New
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	New
X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject and Stop	New
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject and Stop	New
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	New
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject	New
X0000-028	A single PDF file must not exceed 60MB in size.	Incorrect Data	Reject	New
X0000-029	A binary attachment submitted in the PDF format must begin with the file header "%PDF-".	Incorrect Data	Reject and Stop	New
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	New
X0000-031	Zip Entry names must consist of ASCII characters only.	Incorrect Data	Reject and Stop	New
X0000-032	Unable to extract submission Zip Archive from the Message Attachment zip file.	Incorrect Data	Reject and Stop	New
X0000-033	Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format.	Incorrect Data	Reject and Stop	New