

1065B BUSINESS RULES FOR TAX YEAR 2011 Version 2011v1.0

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|--|--------------------|----------|-------------|
| F1065B-001 | If Form 1065-B, Item G(4), checkbox is checked, then Form 8082 must be present in the return. | Missing Document | Reject | Active |
| F1065B-002 | If Form 1065-B, Item G(4), checkbox is checked, then there must be no more than one Form 8082 present in the return. | Multiple Documents | Reject | Active |
| F1065B-003 | If Form 1065-B, Item J checkbox is checked, then Schedule M-3 (Form 1065) must be present in the return. | Missing Document | Reject | Active |
| F1065B-004 | If Form 1065-B, Part I, Line 2 has a non-zero value, then it must equal Schedule A, Line 8. | Data Mismatch | Reject | Deleted |
| F1065B-006 | If Form 1065-B, Part I, Line 4 has a non-zero value, then there must be no more than one Form 8825 present in the return. | Multiple Documents | Reject | Active |
| F1065B-007 | If Form 1065-B, Part I, Line 7 has a non-zero value, then one or more Schedules F (1040) must be present in the return. | Missing Document | Reject | Active |
| F1065B-012 | If Form 1065-B, Part 1, Line 26a checkbox is checked, then Form 4255 must present in the return. | Missing Document | Reject | Active |
| F1065B-013 | If Form 1065-B, Part 1, Line 26a checkbox is checked, then no more than one Form 4255 must be present in the return. | Multiple Documents | Reject | Active |
| F1065B-014 | If Form 1065-B, Part 1, Line 26b checkbox is checked, then Form 8611 must be present in the return. | Missing Document | Reject | Active |
| F1065B-018 | If Form 1065-B, Schedule A, Line 9c checkbox is checked, then Form 970 must be present in the return. | Missing Document | Reject | Deleted |
| F1065B-019 | If Form 1065-B, Schedule A, Line 9c checkbox is checked, then no more than one Form 970 must be present in the return. | Multiple Documents | Reject | Deleted |
| F1065B-020 | If Form 1065-B, Schedule B, Line 9 has a non-zero value, then one or more Forms 8865 must be present in the return. | Missing Document | Reject | Active |
| F1065B-021 | If Form 1065-B, Schedule K, Line 2 has a non-zero value, then it must equal Form 1065-B, Part II, Line 13. | Data Mismatch | Reject | Active |
| F1065B-022 | If Form 1065-B, Schedule K, Line 3 has a non-zero value, then it must equal Form 1065-B, Part II, Line 2b. | Data Mismatch | Reject | Active |
| F1065B-025 | If Form 1065-B, Schedule K, Line 11 has a non-zero value, then one or more Forms 8586 must be present in the return. | Missing Document | Reject | Deleted |
| F1065B-031 | If Form 1065-B, Part 1, Line 27b checkbox is checked, then Form 4136 must be attached to Form 1065-B. | Missing Document | Reject | Active |
| F1065B-032 | If Form 1065-B, Part 1, Line 27b checkbox is checked, then there must be no more than one Form 4136 attached to Form 1065-B. | Multiple Documents | Reject | Active |
| F1065B-033 | If Form 1065-B, Part I, Line 4 has a non-zero value, then Form 8825 must be attached to Form 1065-B. | Missing Document | Reject | Active |
| F1065B-034 | If Form 1065-B, Line 9, has a non-zero value, then Form 4684 or Form 4797 must be attached to Form 1065-B. | Missing Document | Reject | Active |

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| F1065B-035 | If Form 1065-B, Schedule K, Line 12 'RehabilitationCreditRntlREActy' has a non-zero value, then either Form 3468 or Form 8586 must be attached to Form 1065B. | Missing Document | Reject | Active |
| F1065B-038 | If Schedule M-3 (Form 1065) is present in the return, (Form 1065B) then Schedule C (Form 1065) must be present in the return and Item J checkbox must be checked. | Missing Document | Reject | Active |
| F1065B-040 | If Form 1065B, Line I has a non-zero value, then no more than 101 Schedule K-1 (F1065B) can be present on the return. (Note: This rule applies to the Assurance Testing System (ATS) only.) | Multiple Documents | Reject | Active |
| F1065B-041 | If Form 1065-B, Part II, Line 4 has a non-zero value, then it must equal Schedule D, Line 19. | Data Mismatch | Reject | Active |
| F1065B-042 | If Form 1065-B, Schedule K, Line 4a has a non-zero value, then it must equal Schedule D, Line 18. | Data Mismatch | Reject | Active |
| F1065B-043 | If Form 1065-B, Schedule K, Line 4b has a non-zero value, then it must equal Schedule D, Line 20. | Data Mismatch | Reject | Active |
| F1065B-044 | If Form 1065-B, Part I, Line 8, has a non-zero value, then it must equal Schedule D, Line 16. | Data Mismatch | Reject | Active |
| F1065B-046 | If Item F (Form 1065-B) has a non-zero value, Lines 1 through 29 (Form 1065-B Page 1) have a non-zero value, and Line H (1) 'MethodOfAccountingCash' is not checked, then Schedule L must be present in the return. | Missing Document | Reject | Active |
| F1065B-047 | If Form 1065-B, Schedule K, Line 10 has a non-zero value, then one or more distinct forms and/or schedule/statements from the following must be attached: Form 3468, 5884, 5884-A, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8864, 8874, 8881, 8882, 8896, 8900, 8906, 8907, 8908, 8909, 8910, 8911, 8912, 8923, "Other Credits Statement" [OtherCreditsStatement]. | Missing Document | Reject | Active |
| F1065B-048 | If Form 1065-B, Schedule K, Line 11 'LowIncomeHousingCredit' has an amount greater than \$499.00, then Form 8586 and Form 8609A must be attached, unless, Form 8825 Line 20b 'IdentifyPartnershipEstateTrust' is present. | Missing Document | Reject | New |
| 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 |

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| 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 |
| 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 | New |
| F8283-003 | If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached, then 'Vehicle Year' must have a value. | Missing Data | Reject | Deleted |
| F8283-004 | If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached, then 'Vehicle Year' must have a value. | Missing Data | Reject | Deleted |
| 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 |
| F8283-008 | If Form 8283, "Form 1098-C Received Indicator" [Form1098CReceivedInd] checkbox is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must be attached and a binary attachment with Description beginning with "Form1098C" must be present. | Missing Document | Reject | Deleted |
| F8283-009 | If Form 8283, "Contemporaneous acknowledgment received indicator" checkbox [ContemporaneousAckReceivedInd] is checked, then "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached and a binary attachment with Description beginning with 'DoneeOrganizationContemporaneousWrittenAcknowledgment' must be present. | Missing Document | Reject | Deleted |
| F8283-010 | If Form 8283 'VehicleYear' has a value for any Property in Section A or Section B , then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached in the appropriate section and ([a binary attachment with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment' must be attached] to Form 8283). | Missing Document | Reject | Deleted |
| 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 | New |

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| 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 | New |
| 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 | New |
| 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 | New |
| 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 | New |
| 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 | New |
| 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 | New |
| 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 | New |
| F8609A-001 | Form 8609-A, Part I, Item A "Building Identification Number" must have a value. | Missing Data | Reject | Active |
| F8697-006 | If Form 8697 'NetAmountOfInterestYouOwe1' Line 10 (c) has a value then 'NetAmountOfInterestYouOwe2' 11(d) must not have a value and vice versa. | Incorrect Data | Reject | New |
| F8825-001 | If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero. | 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 |
| 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 | New |
| F8936-001 | If Form 8936 is present, then for each vehicle listed on Line 1, 'Vehicle Year' cannot be prior to the current tax year. | Incorrect Data | Reject | Active |
| F8936-002 | If Form 8936 is present, then for each vehicle listed on Line 2, 'VehiclePlacedInServiceDate' must be between January 1 and December 31 of the current tax year. | Incorrect Data | Reject | Deleted |
| F8936-004 | If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDate' must be between January 1 and December 31 of the current tax year. | Incorrect Data | Reject | New |

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| FPYMT-018 | Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros. | Incorrect Data | Reject | Active |
| FPYMT-027 | If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (three and one half months 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 |
| FPYMT-028 | If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (three 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-039 | "Payment Amount" in the IRS Payment Record must not be greater than 200% of Form 1065-B, Line 28 but cannot be greater than 99,999,999. | 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 |
| R0000-018 | The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header. | Incorrect Data | Reject | Active |
| R0000-019 | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return). | Data Mismatch | Reject | Active |
| R0000-020 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340. | Incorrect Data | Reject | Active |
| R0000-021 | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines. | Incorrect Data | Reject | Active |
| R0000-022 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098. | Incorrect Data | Reject | Active |
| R0000-023 | If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP". | Incorrect Data | Reject | Active |
| R0000-024 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966. | Incorrect Data | Reject | Active |
| R0000-027 | There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk. | System Error | Reject | Active |
| R0000-030 | 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 |

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| 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 |
| R0000-050 | Bank Account Number in IRS Payment Record must not equal all zeros or all blanks. | Incorrect Data | Reject | Active |
| R0000-051 | The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header. | Data Mismatch | Reject | Active |
| R0000-052 | The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header. | Data Mismatch | Reject | Active |
| R0000-054 | The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header. | Data Mismatch | Reject | Active |
| R0000-055 | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present. | Missing Document | Reject | Active |
| R0000-057 | Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it. | Missing Data | Reject | Active |
| R0000-058 | An XML document that represents a binary attachment must have a valid reference to an attached file. | Missing Data | Reject | Active |
| R0000-060 | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest. | Incorrect Data | Reject | Active |
| R0000-067 | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names. | Incorrect Data | Reject and Stop | Active |
| R0000-068 | 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 "Partner", "Title" of the "Partner", "DateSigned" and "PINEnteredBy" Indicator. | Missing Data | Reject | Active |
| R0000-075 | The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm. | Incorrect Data | Reject | Active |
| R0000-079 | The EIN present in the IRS Submission Manifest must match the EIN provided in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-080 | The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-081 | The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-082 | The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest. | Missing Data | Reject and Stop | Active |
| R0000-083 | The EIN must be provided in the IRS Submission Manifest. | Missing Data | Reject and Stop | Active |
| R0000-111 | If Form 1065/1065-B, Item F, "Total Assets" is equal or greater than 10,000,000, then Schedule M-3 (Form 1065) and Schedule C (Form 1065) must be present in the return. | Missing Document | Reject | Active |

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| 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 |
| R0000-132 | "Tax Year" in the Return Header must equal one of the following values for the processing year 2011 - ("2008", "2009", "2010"). | Incorrect Data | Reject | Deleted |
| R0000-133 | For a return filed for tax year 2010, the tax period ending date in the Return Header must be [one of following values ("20101231", "20110131", "20110228", "20110331", "20110430", "20110531", "20110630", "20110731", "20110831", "20110930", "20111031", "20111130") 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 | Deleted |
| R0000-134 | If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) per REG-134235-08 to identify yourself in the paid preparer section of the tax return. Beginning Tax Year 2011, (Processing Year 2012), tax returns may be rejected if an SSN, or any number that is not a PTIN, is included in this field. | Incorrect Data | Alert | Deleted |
| 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 | New |
| 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 | New |
| 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 | 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 | 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 |
| R0000-920 | If "Amended Return" or (Superseded for 1065/1065B) 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 |

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| R0000-921 | If "Amended Return" or (Superseded for 1065/1065B) 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 |
| R0000-922 | Filer's EIN and Name Control in the Return Header must match data in the e-File database, unless "Name Change" or "Name or Address Change" checkbox is checked, if applicable. | Database Validation Error | Reject | Active |
| 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 |
| SF-F1040-010 | If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return | Missing Document | 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-F1065-001 | If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then Form 8916-A must be present in the return. | Missing Document | Reject | Active |
| SM3-F1065-002 | If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then no more than one Form 8916-A must be present in the return. | Multiple Documents | Reject | Active |
| SM3-F1065-003 | If Schedule M-3 (Form1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then Form 8916-A must be present in the return. | Missing Document | Reject | Active |
| SM3-F1065-004 | If Schedule M-3 (Form1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then no more than one Form 8916-A must be present in the return. | Multiple Documents | Reject | Active |
| SM3-F1065-005 | If Schedule M-3 (Form1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then Form 8916-A must be present in the return. | Missing Document | Reject | Active |
| SM3-F1065-006 | If Schedule M-3 (Form1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then no more than one Form 8916-A must be present in the return. | Multiple Documents | 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 |
| 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 |
| STATE-001 | The agency to which a State Submission is filed must participate in the Fed/State program. | Incorrect Data | Reject | Active |
| STATE-005 | The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission. | Data Mismatch | Reject | Active |
| STATE-006 | If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program. | Unsupported | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|--|---------------------------|-----------------|-------------|
| 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 |
| 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 |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|--|---------------------|-----------------|-------------|
| 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 in size. | 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 |