

2290 BUSINESS RULES FOR TAX YEAR 2011

Version 2011v1.2

Rule Number	Rule Text	Error Category	Severity	Rule Status
F2290-001	Form 2290, Part I, Line 2 must equal Form 2290, "Tax Computation", Item "Totals" column (4).	Data Mismatch	Reject	Active
F2290-002	If Form 2290, Part I, Line 3 has a non-zero value, then "Taxable Gross Weight Increase Worksheet" [TGWIncreaseWorksheet] must be attached.	Missing Document	Reject	Active
F2290-003	If Form 2290, Part I, Line 3 has a non-zero value, then Form 2290, checkbox "Amended Return" must be checked.	Missing Data	Reject	Active
F2290-004	If Form 2290, Part I, Line 5 has a non-zero value, then Form 2290, Part I, Line 4 must not be less than Form 2290, Part I, Line 5.	Incorrect Data	Reject	Active
F2290-005	If Form 2290, Part I, Line 5 has a non-zero value and Line 5 is less than or equal to Line 4, then Form 2290, Part I, Line 5 "Credits Amount Statement" [CreditsAmountStatement] must be attached.	Missing Document	Reject	Active
F2290-006	Form 2290, Part I, Line 5, attachment "Credits Amount Statement" [CreditsAmountStatement], Vehicle Identification Numbers provided must not contain duplicate values.	Incorrect Data	Reject	Active
F2290-007	Form 2290, Line 6 must equal Line 4 minus (-) Line 5.	Math Error	Reject	Active
F2290-008	If Form 2290, Line 7, checkbox "5,000 miles or less" OR "7,500 mile or less for agricultural vehicles" is checked, then "Tax Computation" "Category" "W" column (3) (a) or (b) must have a positive value.	Missing Data	Reject	Active
F2290-009	If Form 2290, Part II, Line 8a checkbox is checked, then Line 8b "Suspended VIN Statement" [SuspendedVINStatement] must be attached.	Missing Data	Reject	Active
F2290-010	If Form 2290, Part II, Line 8b, "Suspended VIN Statement" [SuspendedVINStatement] is attached, then Line 8a checkbox must be checked.	Missing Data	Reject	Active
F2290-011	If Form 2290, Part II, Line 8b "Suspended VIN Statement" [SuspendedVINStatement] is attached, then Vehicle Identification Numbers provided in the statement must not contain duplicate values.	Incorrect Data	Reject	Active
F2290-012	If Form 2290, Part II, Line 9 "Statement in Support of Suspension" [StatementInSupportOfSuspension] is attached, then Vehicle Identification Numbers provided in the statement must not contain duplicate values.	Incorrect Data	Reject	Active
F2290-013	If Form 2290, Part II, Line 9 "Statement in Support of Suspension" [StatementInSupportOfSuspension] is attached, then Vehicle Identification Numbers provided in the statement must not be present in Schedule 1(Form 2290), Part I.	Incorrect Data	Reject	Active
F2290-015	If Form 2290, "Tax Computation", Item "Totals" column (3) has a value, then Item "Totals" column (4) must have a value.	Missing Data	Reject	Active
F2290-017	Schedule 1(Form 2290) Vehicle Identification Numbers provided must not contain duplicate values (across the form).	Incorrect Data	Reject	Active
F2290-018	Form 2290, Part I, Line 3, attachment "Taxable Gross Weight Increase Worksheet" [TGWIncreaseWorksheet], Line 4 "Additional Tax Amount" must equal Line 2 "NewTaxAmount" minus(-) Line 3 "PreviousTaxAmount" for each entry.	Math Error	Reject	Active
F2290-019	If Form 2290, Part I, Line 3 or Line 2 has a non-zero value, then Form 2290, Part I, Line 4 must equal the sum of line 2 and line 3.	Math Error	Reject	Active

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F2290-022	If Form 2290, Line 6 "Balance Due" has a non-zero value, then Part I, Line 6 EFTPS checkbox must be checked or a Payment Record must be present in the return.	Missing Data	Reject	Active
F2290-024	If a filer consents to VIN Data Disclosure (if the element "ConsentToDiscloseYes" in the Return Header is checked), and if the signature option "PIN Number" is selected in "ConsentToVINDataDisclosure" element in the Return Header, then "PIN" in "ConsentToVINDataDisclosure" must have a value.	Missing Data	Reject	Active
F2290-025	If a filer consents to VIN Data Disclosure (if the element "ConsentToDiscloseYes" in the Return Header is checked), and if the signature option "Binary Attachment VIN Disclosure Statement" is selected in "ConsentToVINDataDisclosure" element in the Return Header, then a binary attachment with description "VIN Data Disclosure Statement" must be present.	Missing Document	Reject	Active
F2290-026	Form 2290, Tax payer TIN and tax period, Schedule 1(Form 2290), Part I, the first "VIN" and its "Category" must not be the same as that of a previously accepted Form 2290 return; excluding a return where the Schedule 1 (Form 2290) , Part I, the first "VIN" and its "Category" are blank.	Duplicate Condition	Reject	Active
F2290-027	If Form 2290, "Final Return" checkbox is not checked, then the Schedule 1 must contain at least one VIN.	Missing Data	Reject	Active
F2290-028	If Form 2290, "Tax Computation", Item "Totals" column (4) has a value, then "Tax Computation", Item "Totals" column (3) must have a value.	Missing Data	Reject	Active
F2290-032	If form 2290, "VIN Correction" checkbox is checked, then the Schedule 1 must contain at least one VIN.	Missing Data	Reject	Active
F2290-033	The Form 2290, "Amended Return" checkbox is checked, then the Schedule 1 must contain at least one VIN.	Missing Data	Reject	Active
F2290-036	The "Received Date" must be less than 3 monthes prior to the "FirstUsedDate" in the Return Header.	Incorrect Data	Reject	Disabled
F2290-037	The Routing Transit Number (RTN) must not be equal to one of the following values: 021030004, 061036000, 061036013, 061036084, 061736009, 071036207, 071036210, 091000080, 091036164, 091036177, or 091036180.	Incorrect Data	Reject	Active
F2290-039	"Tax Year" in the Return Header must equal "2010" for the processing year 2010, 2011, 2012.	Incorrect Data	Reject	Active
F2290-040	The Heavy Highway Vehicle Use Tax (Form 2290) returns are accepted electronically starting with tax period beginning July 2009.	Incorrect Data	Reject	Active
F2290-041	The "FirstUsedDate" in the Return Header must be greater than or equal to 201107 and less than or equal to 201206.	Incorrect Data	Reject	Disabled
F2290-042	Tax Year in the Return Header must equal "2011" for the processing year 2011-2012.	Incorrect Data	Reject	Disabled
F2290-043	If Form 2290, Schedule 1, Part I has at least one VIN, then Part II, Line a must have a value.	Missing Data	Reject	N/A
F2290-044	Form 2290, "Tax Computation", Item "Totals" column (3) must equal Schedule 1 (Form 2290), Part II, Line c.	Data Mismatch	Reject	N/A
F2290-045	Schedule 1 (Form 2290), Part II, Line b must equal the sum of Form 2290, "Tax Computation", "Category" "W" column (3)(a) and column(3)(b).	Data Mismatch	Reject	N/A
F2290-046	Schedule 1 (Form 2290), Part II, Line c must equal Part II, Line a minus (-) Line b.	Data Mismatch	Reject	N/A
F2290-047	If the "Tax Year" in the Return Header is equal to "2011", then the return cannot be filed electronically until November 1, 2011.	Unsupported	Reject and Stop	N/A
FPYMT-018	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	Active
FPYMT-030	Payment Amount in the IRS Payment Record must not be greater than Form 2290, Line 6 "Balance Due", but cannot be greater than 99999999.	Incorrect Data	Reject	Active

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FPYMT-058	If IRS Payment Record is present in the return, then the "Received Date" can not be a weekend date or FRB holiday.	Incorrect Data	Reject	Active
FPYMT-059	The "RequestedPaymentDate" in the IRS Payment Record must not be less than the "Received Date".	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
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	Active
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	Active
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".	Incorrect Data	Reject	Active
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	Active
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 Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject	Active

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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
R0000-069	Excise tax returns are not accepted on the EMS channel.	Unsupported	Reject and Stop	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
R0000-083	The EIN must be provided in the IRS Submission Manifest.	Missing Data	Reject and Stop	Active
R0000-084	If the signature option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") and the PIN entered by option "Taxpayer" is selected (the element "PINEnteredBy" in the Return Header has a value of "Taxpayer") and the Type option "Online Filer" is selected (the element "Type" in the Originator Section of the Return Header has a value of "Online Filer"), then the TaxpayerPIN field must have a value in the Return Header and this value cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-085	If the signature option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") and the PIN entered by option "ERO" is selected (the element "PINEnteredBy" in the Return Header has a value of "ERO"), then the PractitionerPIN field must have a value in the Return Header and this value cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-120	The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	Active
R0000-134	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
R0000-142	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

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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
R0000-922	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
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
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
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject and Stop	Active

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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
X0000-029	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