

941 BUSINESS RULES FOR TAX YEAR 2013

Version 2013v5.0

(Updated since last posting on 02/02/2014)

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|--------------|--|------------------|----------|-----------------|
| EMPL-002 | If 'ReturnTypeCd' in the Return Header has the value 941, 941SS, or 941PR, then 'QuarterEndingDt' must have a value. | Missing Data | Reject | Active |
| EMPL-003 | If 'OriginatorTypeCd' in the Return Header has the value "ReportingAgent", then 'ReportingAgent94XFileGrp' must have a value. | Missing Data | Reject | Active |
| F941-001 | If Form 941, Line 4 checkbox 'WagesNotSubjToSSMedcrTaxInd' is checked, then Line 5e 'TotalSSMdcTaxAmt' must have a zero value if an amount is entered. | Incorrect Data | Reject | Active |
| F941-004 | If Form 941, Line 5e 'TotalSSMdcTaxAmt' has a non-zero value, then it must be equal to the sum of the following: Line 5a, col 2 'SocialSecurityTaxAmt' and Line 5b, col 2 'TaxOnSocialSecurityTipsAmt' and Line 5c, col 2 'TaxOnMedicareWagesTipsAmt' and Line 5d, col 2 'TaxOnWageTipsSubjAddnlMedcrAmt'. | Math Error | Reject | Active |
| F941-005 | If Form 941, Line 10, 'TotalTaxAfterAdjustmentAmt' has a non-zero value, then it must be equal to the sum of the following: Line 6 'TotalTaxBeforeAdjustmentAmt' and Line 7 'CurrentQtrFractionsCentsAmt' and Line 8 'CurrentQuarterSickPaymentAmt' and Line 9 'CurrQtrTipGrpTermLifeInsAdjAmt'. | Math Error | Reject | Active |
| F941-006 | If Form 941, Line 10 'TotalTaxAfterAdjustmentAmt' has a value greater than 2499, then it must be equal to one of the following: Line 16 'TotalQuarterTaxLiabilityAmt' or Schedule B (Form 941/941PR) 'TotalQuarterTaxLiabilityAmt'. | Incorrect Data | Reject | Active |
| F941-007 | If Form 941, Line 10 'TotalTaxAfterAdjustmentAmt' has a value less than 2500, then Line 16 checkbox 'TotalTaxLessThanLimitAmtInd' must be checked. | Incorrect Data | Reject | Active |
| F941-008 | If Form 941, Line 10 'TotalTaxAfterAdjustmentAmt' has a non-zero value less than 2500, then Schedule B (Form 941/941PR) must not be present in the return. | Incorrect Data | Reject | Verbiage Change |
| F941-009 | If Form 941, Line 13 'TotalPaymentCreditAmt' has a non-zero value, then it must be equal to the sum of the following: Line 11 'TotalTaxDepositAmt' and Line 12a 'COBRAPremiumSubsidyAmt'. | Incorrect Data | Reject | Active |
| F941-013 | If Form 941, Line 16 checkbox 'SemiweeklyScheduleDepositorInd' is checked, then Schedule B (Form 941/941PR) must be present in the return. | Missing Document | Reject | Active |
| F941-014 | If Form 941, Line 16 checkbox 'MonthlyScheduleDepositorInd' checkbox is checked, then 'TotalQuarterTaxLiabilityAmt' must have a non-zero value. | Missing Data | Reject | Active |
| F941-015 | If Form 941, Line 16 'TotalQuarterTaxLiabilityAmt' has a non-zero value, then it must be equal to the sum of the following: 'TaxLiabilityMonth1Amt' and 'TaxLiabilityMonth2Amt' and 'TaxLiabilityMonth3Amt'. | Math Error | Reject | Active |
| F941-016 | If Form 941, Line 16 'TotalQuarterTaxLiabilityAmt' has a non-zero value, then it must be equal to Line 10, 'TotalTaxAfterAdjustmentAmt'. | Incorrect Data | Reject | Active |
| F941-017 | If Form 941, Line 17 checkbox 'FutureFilingNotRequiredInd' is checked, then Line 15 checkbox 'ApplyOverpaymentNextReturnInd' must not be checked. | Incorrect Data | Reject | Active |
| FPYMT-071-01 | 'RequestedPaymentDt' in the IRS Payment Record must not be more than 5 days prior to the received date. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|--------------|---|----------------|-----------------|-------------|
| FPYMT-072-01 | If the return is received on or before the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must be on the due date or before the due date. | Incorrect Data | Reject | Active |
| FPYMT-074-01 | If the return is received after the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must not be later than the date the return was received. | Incorrect Data | Reject | Active |
| FPYMT-079 | 'PaymentAmt' in the IRS Payment Record must not be greater than 2500. | Incorrect Data | Reject | Active |
| FPYMT-080 | 'PaymentAmt' in the IRS Payment Record must not be greater than Form 941, Line 14 'BalanceDueAmt'. | Incorrect Data | Reject | 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 |
| R0000-004-01 | 'ReturnTypeId' (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 |
| R0000-007-01 | 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 | Active |
| 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 | 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 |
| R0000-022 | 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 |
| R0000-024 | 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 |
| R0000-030-01 | 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 | 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 |
| R0000-051-01 | 'FederalSubmissionType' in the IRS Submission Manifest must match 'ReturnTypeId' indicated in the Return Header. | Data Mismatch | Reject and Stop | Active |
| 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 | The 'EFIN' in the IRS Submission Manifest must match 'EFIN' in the 'OriginatorGrp' in the Return Header. | Data Mismatch | Reject and Stop | 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 and Stop | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|--------------|--|---------------------------|-----------------|-------------|
| R0000-067 | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names. | Incorrect Data | Reject and Stop | Active |
| R0000-075-01 | 'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm. | Incorrect Data | Reject | Active |
| R0000-079 | The TIN present in the IRS Submission Manifest must match the EIN provided in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-087-02 | 'PreparerFirmEIN' in the Return Header must not equal all zeros or all nines. | Incorrect Data | Reject | Active |
| R0000-116-01 | If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then State must have the value "AA", "AE" or "AP". | Incorrect Data | Reject | Active |
| R0000-117 | 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 "DPO" OR "FPO". | 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 |
| R0000-143 | Tax Year in the IRS Submission Manifest must have a value. | Missing Data | Reject and Stop | Active |
| R0000-148 | 'EIN' of the Filer in the Return Header must begin with "00" for submissions transmitted to the Assurance Testing System (ATS). | Incorrect Data | Reject | Active |
| R0000-181 | EIN of the Filer in the Return Header must not equal all zeros or nines. | Incorrect Data | Reject | Active |
| R0000-183 | If 'SignatureOptionCd' has a value in the Return Header, then a binary attachment with Description "8453-EMP Signature Document" must be present in the return. | Missing Document | Reject | Active |
| R0000-184 | The year of the 'SignatureDt' in the Return Header must be equal to the processing year. | Incorrect Data | Reject | Active |
| R0000-185 | Practitioner PIN in the Return Header must not be equal to all zeros. | Incorrect Data | Reject | Active |
| R0000-187 | Reporting Agent PIN in the Return Header must not be equal to all zeros. | Incorrect Data | Reject | Active |
| R0000-188 | The Reporting Agent PIN in the Return Header must match the data in the e-File database. | Database Validation Error | Reject | Active |
| R0000-189 | The 'QuarterEndingDt' in the Return Header must be equal to "201312", "201403", "201406", or "201409" for Processing Year 2014. | Incorrect Data | Reject | Active |
| R0000-191 | The 'QuarterEndingDt' in the Return Header must be less than the Received Date. | Incorrect Data | Reject | Active |
| R0000-192 | Phone Number provided in the return must not be all zeros. | Incorrect Data | Reject | Active |
| R0000-193 | Bank Account Number provided in the return must not be all zeros. | Incorrect Data | Reject | Active |
| R0000-194 | Return must not be a duplicate of a previously accepted return. | Duplicate Condition | Reject and Stop | Active |
| R0000-900-01 | 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 |
| R0000-901-01 | Filer's EIN and Name Control in the Return Header must match data in the e-File database. | Database Validation Error | Reject | Active |
| R0000-904-03 | Software ID in the Return Header must have passed testing for the form family and 'TaxYr'. | Database Validation Error | Reject and Stop | Active |
| 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 | Active |
| R0000-906-01 | Routing Transit Number (RTN) included in the return must be present in the e-File database. | Database Validation Error | Reject | Active |
| R0000-914-01 | Taxpayer TIN in the Return Header must not be the same as the TIN of a previously accepted electronic return for the return type and quarter ending period indicated in the tax return. | Duplicate Condition | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|--------------|---|---------------------|----------|-----------------|
| R0000-915-01 | Taxpayer TIN in the Return Header must not be the same as the TIN of a previously accepted paper return for the return type and quarter ending period indicated in the tax return. | Duplicate Condition | Reject | Active |
| SB-F941-001 | For each 'MonthOfQuarterCd' on Schedule B(Form 941/941PR), 'DayNum' must be unique. | Incorrect Data | Reject | Active |
| SB-F941-002 | On Schedule B(Form 941/941PR), 'MonthOfQuarterCd' values must be unique. | Incorrect Data | Reject | Active |
| SB-F941-003 | If Schedule B (Form 941/941PR) is for the first quarter (month value of 'QuarterEndingDt' in the Return Header is "03") and 'MonthOfQuarterCd' is equal to "2", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 29. | Incorrect Data | Reject | Active |
| SB-F941-004 | If Schedule B (Form 941/941PR) is for the first quarter (month value of 'QuarterEndingDt' in the Return Header is "03") and 'MonthOfQuarterCd' is equal to "2", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 30. | Incorrect Data | Reject | Active |
| SB-F941-005 | If Schedule B (Form 941/941PR) is for the first quarter (month value of 'QuarterEndingDt' in the Return Header is "03") and 'MonthOfQuarterCd' is equal to "2", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31. | Incorrect Data | Reject | Active |
| SB-F941-006 | If Schedule B (Form 941/941PR) is for the second quarter (month value of 'QuarterEndingDt' in the Return Header is "06") and 'MonthOfQuarterCd' is equal to "1", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31. | Incorrect Data | Reject | Active |
| SB-F941-007 | If Schedule B (Form 941/941PR) is for the second quarter (month value of 'QuarterEndingDt' in the Return Header is "06") and 'MonthOfQuarterCd' is equal to "3", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31. | Incorrect Data | Reject | Active |
| SB-F941-008 | If Schedule B (Form 941/941PR) is for the third quarter (month value of 'QuarterEndingDt' in the Return Header is "09") and 'MonthOfQuarterCd' is equal to "3", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31. | Incorrect Data | Reject | Active |
| SB-F941-009 | If Schedule B (Form 941/941PR) is for the fourth quarter (month value of 'QuarterEndingDt' in the Return Header is "12") and 'MonthOfQuarterCd' is equal to "2", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31. | Incorrect Data | Reject | Active |
| SB-F941-010 | Schedule B (Form 941/941PR) 'TotalQuarterTaxLiabilityAmt' must be equal to the sum of 'TotalTaxLiabilityAmt' for all 'MonthOfQuarterCd's. | Math Error | Reject | Active |
| SB-F941-011 | For each 'MonthOfQuarterCd' in Schedule B (Form 941/941PR), 'TotalTaxLiabilityAmt' must be equal to the sum of 'TaxLiabilityAmt's for all days in the month. | Math Error | Reject | Active |
| SB-F941-012 | If Form 941 or Form 941-SS (PR), Line 16 checkbox 'SemiweeklyScheduleDepositorInd' is checked, then Schedule B (Form 941/941PR), 'TotalQuarterTaxLiabilityAmt' must be equal to Form 941 or Form 941-SS (PR), Line 10 'TotalTaxAfterAdjustmentAmt'. | Data Mismatch | Reject | Verbiage Change |
| SD-F941-001 | Schedule D (Form 941), 'DiscrepancyTaxYr' must be equal to the year on Line 2 'ConsolidationAcquisitionDt'. | Data Mismatch | Reject | Active |
| SR-F941-001 | If Schedule R (Form 941), Line 19(b) 'WagesAmt' has a non-zero value, then it must be equal to Form 941, Line 2 'WagesAmt'. | Incorrect Data | Reject | Verbiage Change |
| SR-F941-002 | If Schedule R (Form 941), Line 19(c) 'FederalIncomeTaxWithheldAmt' has a non-zero value, then it must be equal to Form 941, Line 3 'FederalIncomeTaxWithheldAmt'. | Incorrect Data | Reject | Verbiage Change |
| SR-F941-003 | If Schedule R (Form 941), Line 19(d) 'TotalSSMdcrtaxAmt' has a non-zero value, then it must be equal to Form 941 or Form 941-SS (PR), Line 5e 'TotalSSMdcrtaxAmt'. | Incorrect Data | Reject | Verbiage Change |
| SR-F941-004 | If Schedule R (Form 941), Line 19(e) 'TaxOnUnreportedTips3121qAmt' has a non-zero value, then it must be equal to Form 941 or Form 941-SS (PR), Line 5f 'TaxOnUnreportedTips3121qAmt'. | Incorrect Data | Reject | Verbiage Change |
| SR-F941-005 | If Schedule R (Form 941), Line 19(f) 'TotalTaxAfterAdjustmentAmt' has a non-zero value, then it must be equal to Form 941 or Form 941-SS (PR), Line 10 'TotalTaxAfterAdjustmentAmt'. | Incorrect Data | Reject | Verbiage Change |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|--|---------------------|-----------------|-----------------|
| SR-F941-006 | If Schedule R (Form 941), Line 19(g) 'TotalPaymentCreditAmt' has a non-zero value, then it must be equal to Form 941 or Form 941-SS (PR), Line 13 'TotalPaymentCreditAmt'. | Incorrect Data | Reject | Verbiage Change |
| 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 |
| 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 |

| 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 | 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 |
| X0000-033 | Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format. | Incorrect Data | Reject and Stop | Active |