

ID#	Sub1	Sub 2	Business Rule	Error Message(s)	Error Code	Rejection	Form Types
1	G	2	The transmission file is not well formed	Well-formedness error: parser reports \"<value>\" at line <line #>, column <#>	2	Transmis	All
1	H	2	File was empty	File was empty (contained 0 bytes)	3	Transmis	All
1	I	2	The character value of the entry was outside the pattern value specified in the schema.	Line <line #>: The character value of <value> is outside the pattern value of <value>.	4	Transmis	All
1	J	2	No value Item Reference elements were found within SOAP	No value ItemReference elements were found within SOAP: Envelope. Validation processing aborted after SOAP: Envelope document	5	Transmis	All
1	K	2	Invalid MIME header	Line <line #>: Invalid MIME <value> header <value>.	6	Transmis	All
1	L	2	Duplicate MIME header	Line <line #>: Duplicate required MIME header <value>.	7	Transmis	All
1	M	2	Missing Parameter	Line <line #>: Missing parameter <value>.	8	Transmis	All
1	N	2	Boundary-value parameter exceeds maximum length	Line <line #>: Value given for boundary-value parameter exceeds max length (<#> bytes).	9	Transmis	All
3	H		For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point	For the ExperienceRate element, the decimal value can not exceed six numeric characters to the right of the decimal point	10	Item	All 940
1	O	2	Content Missing	Missing Content-Type value.	11	Transmis	All
1	P	2	OriginHeaderReference originID does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.	OriginHeaderReference originID <value> does not match the OriginId element of any valid PINRegistrationOrigin Header or ReturnOriginHeader in transmission.	12	Transmis	All
1	Q	2	The value specified is less than the minimum value specified in the schema	Value of <value> is less than the minimum of <value>.	13	Transmis	All
1	R	2	No Valid Entries in Transmission	No valid entries contained in TransmissionManifest.	14	Transmis	All
1	S	2	The OriginHeaderCount does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.	The OriginHeaderCount <line #> does not equal the total number of Origin HeaderReference elements in the TransmissionManifest.	15	Transmis	All
1	T	2	No Valid entries in Origin	No valid entries contained in Origin Manifest.	16	Transmis	All
1	U	2	MIME Content-Location value does not match ContentLocation element of its XML document.	Line<line #>: MIME Content-Location value<value> does not match ContentLocation element<value> of its XML document.	17	Transmis	All
1	V	2	In MIME part the character value must match the pattern value specified.	In MIME part with content-Location value<value>, the character value of<value> is outside the pattern value of<value>.	18	Transmis	All
1	W	2	Previous error. No further validation will be done	Line<line #>: No further validation processing will occur due to previous error(s).	19	Transmis	All
1	X	2	Origin value is not unique	OriginId value<value> is not unique within the transmission.	20	Transmis	All
1	Y	2	Blank line missing before MIME boundary -marker	Line<line #>: no blank line before MIME boundary-marker.	21	Transmis	All
2	A	0	EFIN of the originator must be a valid EFIN	The Originator EFIN is not Valid	29	Origin	All but PIN Registration
2	B	0	If the efileRole is equal to Reporting Agent or IRS Agent, the EFIN/PIN combination must be present in the Origin Header, and must be valid	The PIN & EFIN Combination in the Origin Header does not represent a valid Agent Signature	100	Origin	All 94x
2	C	0	If the efileRole is equal to Large Taxpayer, the EFIN/PIN combination must be present in the Origin Header, and must be valid.	The PIN & EFIN combination in the Origin Header is not a valid Large Taxpayer Signature	101	Origin	All 94x
2	D	0	itemCount must equal the number of items within the batch	The itemCount <value> does not equal the total number of ItemReference elements in the OriginManifest+C57	102	Transmis	All
2	E	0	Each item in the Item Manifest must exactly match one, and only one, item within the batch	The itemID in the OriginManifest failed to exactly match an itemID in the <choice of "Return" or PIN Registration"> Header	103	Origin	All

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3	A	0	For Return types, the contents of the item must be within the defined parameters of the ReturnData schema for that returns type (i.e. ReturnData940.xsd)	The Documents contained in the return record are not as specified in the parameters of the Return Data Schema for <Return Type>	104	Item	All 94x
3	B		For PINRegistration types, each item must be composed of one, and only one, PINRegistration record	Each PIN Registration Record may be composed of only one PIN Registration	105	Item	PIN Registration
3	F	0	If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the return Signer Group must be present in the Return Header	The Signature (PIN) for this return is required	106	Item	All 94x
3	G	0	If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the Signature (PIN) must be valid for that returns EIN	The Signature (PIN) for this return is not valid for the EIN	107	Item	All 94x
3	K	0	All entries for Exempt Payment Code must be within the valid range of values for the Exempt Payment Code	Your entry <value> for Exempt Payment Code is not one of the valid values defined in the schema	108	Item	Form 940/940PR
3	F	3	If the efileRole is equal to Reporting Agent or IRS Agent, and the ETIN/PIN combination is present and valid in the Origin Header, the Signature (PIN) must not also be present in the Return Header for any return within that batch.	A Signature (PIN) was present in the Return Header, and also in the Origin Header.	109	Item	All 94x
3	H	3	If the Type in the Origin Header is equal to Reporting Agent, IRS Agent, or Large Taxpayer, the Return Signer Group must NOT be present in the Return Header	The Return Signer Group is not allowed for the Originator Type <value>.	110	Item	All 94x
3	D		For Return types, if the Form Type is either 940, 940PR, or 944 the tax period end date must be December 31st of the year immediately preceding the date of receipt for the transmission	The Tax Period End Date <value> is not valid for the Form Type <value>.	201	Item	All 940 and 944
3	E	0	For Return types, if the Form Type is either 941, 941SS, or 941PR the tax period end date must be for the month ended March, June, September, or December. The date must already have passed (no pre-filing), and be within the valid range of accepted quarters, defined as follows: Forms 941 will be accepted for processing for the current quarters filing, and for 4 preceding quarters. The four quarters are rolling quarters (ie. Between April 1, 2010, and May 10, 2010, the valid tax periods for Form 941 filing are 200903, 200906, 200909, 200912, and 201003. Between July1, 2010, and August 10, 2010, the valid periods would be 200906, 200909, 200912, 201003, and 201006). NOTE: For purposes of this validation, the return received date should be used to determine the acceptable quarters.	The Tax Period End Date <value> is not valid for the Form Type <value>.	202	Item	All 941
3	J	3	The return filing date cannot be later than April 30.	The return filing date for Forms 940, 940PR, or 944 <ElVal> is past the filing deadline <ElVal> for this year.	203	Item	Form 940/940PR/944
3	J	4	CobraAssistance is present but Consolidated Omnibus Reconciliation Act (COBRA) is not authorized during this tax return time frame.	Element not valid for this tax period <ElVal>.	204	Return	Form 940/944
3	I	0	Either the Name Control or Check Digit must be present in the Return Header.	For the choice element in the Return Header, either the control or Check Digit must be present	226	Item	All 94x

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3	L	0	For elements with definitions outside strictly alpha, numeric, or alphanumeric provide the following Error Message	The character value of <value> is outside the pattern value of <value>.	235	Item	All
3	K	3	The length of the value in the element does not meet the schema definition.	The length of (<EltVal>) does not conform to the schema.	236	Item	All 94x
3	L	3	The element value contains characters which are not printable.	The Text (<EltVal>) contains non-printable characters.	237	Item	All 94x
3	M	3	The element value contains spaces which are leading or consecutive inside the value.	The Text (EltVal>[2]) contains leading or trailing spaces or contains two consecutive spaces.	238	Item	All 94x
3	M	0	The two character state code in the Return Header must be one of the valid values defined for state type in the schema	The State code value is outside the pattern value of state code in schema.	266	Item	All 94x
3	N	3	The two character state code for Credit Reduction must be one of the valid values defined for Credit Reduction State in the schema.	The Credit Reduction State Code (value) is not a valid Credit Reduction State.	267	Item	All 94x
3	N		The first three digits of the ZIP Code must be valid for the State Code entered in the Return Header	The first 3 positions of the Zip code are not valid for the State Code.	271	Item	All 94x
3	O	3	The credit reduction information must be valid if the State Code checkbox is checked.	Credit Reduction is checked but StateCreditReductionGroup is not present.	272	Item	All 940s
3	P	3	The credit reduction checkbox must be checked if the StateCreditReductionGroup is present.	StateCreditReductionGroup is present but CreditReduction is not checked.	273	Item	All 940s
3	P	4	When CreditReduction is present then TotalCreditReductionAmt and CreditReductionAmt of the FUTAAAdjustmentType must be present	When CreditReduction <E1tVa1> TotalCreditReduction and CreditReductionAmt must be present	274	Item	Form 940 & 940PR
3	R	5	The value of CreditReductionStateCode must be an authorized Credit Reduction State, and can only be used once.	<EltVal> is not a valid CreditReductionStateCode or is a duplication.	275	Item	Form 940/940PR
3	R	6	All Credit Reduction States must be included in the CreditReductionStateGroup when either the MultiState Filer or Single State filer has a valid credit reduction state	Credit Reduction State must be both the SingleStateCode <EltVal> and Schedule A/CreditReductionStateCode <EltVal2>.	276	Item	Form 940/940PR
3	R	7	If SingleStateCode is also a valid Credit Reduction State, only one instance of Schedule A/StateCreditReductionGroup is allowed	Only one StateCreditReductionGroup is allowed in conjunction with SingleStateCode.	278	Item	Form 940/940PR
3	Q	3	The information for a single state filer and a multistate filer cannot both be present.	Both SingleStateCode and MultiStateCode are present. Only one selection is allowed.	286	Item	All 940s
3	R	3	The State value of MultiStateCode must be listed on IRS form 940 Schedule A, and can only be listed once. Credit Reduction States must be contained within the CreditReductionGroup.	<EltVal> is not a valid USStateAndTerritoryNonCRTtype type or is a duplication.	287	Item	Form 940 & 940PR
3	R	4	The state code for a multi state filer must be present if the multi state checkbox is checked.	MultiStateContribution is checked but MultiStateCode is not present.	288	Item	All 940s
3	S	3	The state code for a multi state filer cannot be present if the multi state filer checkbox is not checked.	MultiStateCode is present but MultiStateContribution is not checked.	289	Item	All 940s
4	A	0	In the Payment Record, Bank Account Number can not equal all zeros or all blanks	The Bank Account Number entered was not valid	300	Item	94X Payment
4	B	0	The RTN must be present on the Financial Organization Master File (FOMF) and the banking institution must process Electronic Funds Transfer (EFT).	The Routing Transit Number entered <value> is not present on the Financial Organization Master File.	301	Item	94X Payment

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4	C	0	The Payment Amount must be equal to the Balance Due on the Return, and can not exceed the direct payment threshold (\$500 for 940, \$2,500 forms 941/944)	The Payment Amount Requested <value> did not equal the Balance due per the return, or it is in excess of the payment threshold amount (\$500 for Forms 940, \$2,500 for Forms 941/944)	302	Item	94X Payment
4	D	0	The telephone number can not be all zeros	The Taxpayer Daytime Phone must not be all zeros	305	Item	94X Payment
4	E	0	For any reject condition on the associated return, also reject the Payment	Since the return associated with this payment has been rejected, the payment must also be rejected	306	Item	94X Payment
4	F	0	For any reject condition on an associated Payment, also reject the return	Since the payment record associated with this return has been rejected, the return must also be rejected	307	Item	All Return Types
4	H	0	If a return record contains an associated Payment record, then the entry for the choice element Name Control/CheckDigit, must be the Name Control. The Check Digit will not be valid for Payment Processing.	You have submitted a Payment Record, but have provided a check digit in lieu of a name control in the return header. The name control must be entered.	308	Item	All Return Types
4	I	0	If the RTN in the payment record is equal to one of the following RTN's: 061036000, 061036013, 061036026, 091036164, 071036207, and 071036210	The Routing Transit Number entered <value> is not valid for this type of transaction.	309	Item	94x Payment
3	C	0	For Return types, the EIN/TaxPeriod/FormType combination must not have been previously processed and accepted through the Employment Tax efile System.	Our records indicate that an electronically filed return has already been submitted and accepted for this EIN, Tax Period, and Form Type.	414	Item	All 94x
3	O	0	The only valid entry for CheckBoxType is "X"	For optional Check Box type, <value> is not a valid entry, it must be an "X"	438	Item	All
3	L	2	Total Exempt Payments must not be greater than Total Payments (Total Wages)	The entry for Total Exempt Payments <value> is greater than the entry for Total Payment for Employees <value>	500	Item	Form 940/940PR
3	J	0	The Name Control or Check Digit must be valid at the NAP for the EIN in the Return Header	The Name Control or Check Digit <value> does not match the IRS records for the EIN in the Return Header	501	Item	All 94x
3	E	3	The EIN must be present on the NAP	The EIN <value> does not found in our check of the IRS records.	502	Item	All 94x
3	M	2	If the Semiweekly Schedule Depositor checkbox is checked, then Schedule B must be present	The checkbox for Semiweekly Schedule Depositor was checked, but a corresponding Schedule B was Not Present	600	Item	All Form 941 Type
3	G	3	Within Month1, Month2, or Month3 of Schedule B, or Schedule B PR, each Liability Day may occur once, and only once for each month	For the Month <value> Liability the LiabilityDay <value> occurs <value> times.	601	Item	All Schedule B
3	N	2	<b>DELETED</b>		602		
3	H	2	If the Monthly Schedule Depositor checkbox is checked, then one or more of Total First Month Liability, Total second Month Liability, or Total Third Month Liability must be present Unless Total Tax value equals zero.	The checkbox for Monthly Schedule Depositor was checked, but a corresponding Monthly Liability Breakdown was Not present.	603	Item	All Form 941 Type
3	O	2	<b>DELETED</b>		604		
3	T	3	The value of FUTATaxAfterAdjustments must equal the sum of values of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability if any Quarter Liability is significant or when FUTATaxAfterAdejustments is greater than \$500.	The sum of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability does not equal the entry for FUTATaxAfterAdjustments <E1tVal>, or FUTATaxAfterAdjustments was not present.	605	Item	Form 940/940PR
3	U	3	The value of TotalTax must equal: the sum of values of (for 941 type) TotalTaxesBeforeAdjustmentsAmt, FractionsOfCentsAdjustment, SickPayAdjustment, TipsGroupTermLifInsAdjAmount; (for 944) TotalTaxesBeforeAdjustmentsAmt & CurrentYearsAdjustmentsAmt.	The sum of the preadjustment and adjustment amounts does not equal the entry for TotalTax <E1tVal>.	606	Item	All Form 941 Type & 944

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3	B	1	The value of PaymentCreditTotal must equal the sum of values of TotalDepositsOverpaymentForQtr and CobraPremiumPayments.	The sum of TotalDepositsOverpaymentForQtr and CobraPremiumPayments does not equal PaymentCreditTotal <EltVal>	608	Item	All Form 941Type
3	B	4	The value of PaymentCreditTotal must equal the sum of values of TotalDepositOverpaymentForYr and CobraPremiumPayments.	The sum of TotalDepositsOverpaymentForYr and CobraPremiumPayments does not equal PaymentCreditTotal <EltVal>	609	Item	Form 944
3	B	6	If both Total Tax and Total Liability for Quarter (Schedule B) are greater than zero, then Total Tax must be less than or equal to \$2,500 and equal to Total Liability for Quarter	The entry for Total Liability for Quarter <E1tVal> does not equal the entry for Total Tax <E1tVa12>, or Total Tax is greater than \$2,500.	611	Item	All Form 941Types
3	R	2	If the final return checkbox is checked, the Credit Elect Checkbox must not be checked	The Final Return Checkbox was checked, but the return indicated that an overpayment should be applied to the next tax period	702	Item	All Return Types
1	A	0	The transmission file is not well formed	Well-formedness error: parser reports <message> at line <#>, column <#> [file offset <#>]	900	Transmis	All
1	K	0	Duplicate element	The Element <value> occurs more than once	901	Transmis	All
2	F	0	Duplicate element	The Element <value> occurs more than once	901	Origin	All
3	P	0	Duplicate element	The Element <value> occurs more than once	901	Item	All
1	L	0	Required element is missing.	The Required Element <value> was not present.	902	Transmis	All
2	G	0	Required element is missing.	The Required Element <value> was not present.	902	Origin	All
3	Q	0	Required element is missing.	The Required Element <value> was not present.	902	Item	All
1	M	0	Invalid element name.	The element <value>was not expected in this position.	903	Transmis	All
2	H	0	Invalid element name.	The element name <value> is not a valid element name	903	Origin	All
3	R	0	Invalid element name.	The element <value>was not expected in this position.	903	Item	All
1	N	0	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Transmis	All
2	I	0	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Origin	All
3	S	0	Element content is longer than the maximum length.	The entry <value> exceeds the maximum field length <value> for this element	904	Item	All
1	O	0	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Transmis	All
2	J	0	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Origin	All
3	T	0	Element content is shorter than the minimum required length	The entry <value> does not meet the minimum field length <value> for this element	905	Item	All
1	P	0	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Transmis	All
2	K	0	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Origin	All
3	U	0	Non-alphabetic character in required alpha field.	The entry <value> contains non-alphabetic characters in an alphabetic only field	906	Item	All
1	Q	0	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Transmis	All
2	L	0	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Origin	All
3	V	0	Non-numeric character in required numeric field.	The entry <value> contains non-numeric characters in a numeric only field	907	Item	All

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1	R	0	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Transmis	All
2	M	0	Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Origin	All
3	W		Non-alphanumeric character in required alphanumeric field.	The entry <value> contains non-alphanumeric characters in an alphanumeric only field	908	Item	All
1	S	0	Duplicate attribute	Duplicate attribute <value>	909	Transmis	All
2	N	0	Duplicate attribute	Duplicate attribute <attribute name>	909	Origin	All
3	X	0	Duplicate attribute	Duplicate attribute <value>	909	Item	All
1	T	0	Required attribute is missing	Required attribute <value> is missing.	910	Transmis	All
2	O	0	Required attribute is missing	Required attribute <attribute name> is missing.	910	Origin	All
3	Y		Required attribute is missing	Required attribute <value> is missing.	910	Item	All
1	U	0	Invalid attribute	The attribute <value> was not expected for this element.	911	Transmis	All
2	P	0	Invalid attribute	Invalid attribute <attribute name>	911	Origin	All
3	Z	0	Invalid attribute	The attribute <value> was not expected for this element.	911	Item	All
1	V	0	Attribute value is incorrect	Attribute <value> value is incorrect.	912	Transmis	All
2	Q	0	Attribute value is incorrect	Attribute <attribute name> value is incorrect.	912	Origin	All
3	A	2	Attribute value is incorrect NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <value> value is incorrect.	912	Item	All
1	W	0	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Transmis	All
2	R	0	Attribute value is longer than the maximum length	Attribute <attribute name> value is longer than the maximum length.	913	Origin	All
3	B	2	Attribute value is longer than the maximum length NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <attribute name> value is longer than the maximum length.	913	Item	All
1	X	0	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Transmis	All
2	S	0	Attribute value is shorter than the minimum required length	Attribute <value> value is shorter than the minimum required length.	914	Origin	All
3	C	2	Attribute value is shorter than the minimum required length NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <value> value is shorter than the minimum required length.	914	Item	All
1	Y	0	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Transmis	All
2	T	0	Attribute value has non-alphabetic character in alpha field	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Origin	All
3	D	2	Attribute value has non-alphabetic character in alpha field NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <attribute name> value has non-alphabetic character in alpha field.	915	Item	All
1	Z	0	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Transmis	All

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2	U	0	Attribute value has non-numeric character in numeric field	Attribute <value> value has non-numeric character in numeric field.	916	Origin	All
3	E	2	Attribute value has non-numeric character in numeric field NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <value> value has non-numeric character in numeric field.	916	Item	All
1	A	2	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Transmis	All
2	V	0	Attribute value has non-alphanumeric character in alphanumeric field.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Origin	All
3	F	2	Attribute value has non-alphanumeric character in alphanumeric field. NOTE: This Condition is Reserved for Situations which may not be addressed by a more specific error condition. Use of this Condition must be coordinated with the Business Owner.	Attribute <attribute name> value has non-alphanumeric character in alphanumeric field.	917	Item	All
1	B	2	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Transmis	All
2	W	0	Invalid timestamp format.	The timestamp entry <value> is not in the required format	918	Origin	All
1	C	2	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Transmis	All
2	X	0	Invalid timestamp value.	The timestamp entry <value> is not valid	919	Origin	All
1	E		ETIN of the transmitter at Logon must equal the ETIN in the Transmission Header	The ETIN provided at system Logon did not match the transmitter ETIN provided in the TransmissionHeader	920	Transmis	All
1	F	0	Transmitter not valid for transmission type	Transmitter not valid for transmission type	921	Transmis	All
1	G	0	Invalid production/test code: P = production; T = test	The ProcessType <value> is not valid. Valid values are P or T	922	Transmis	All
1	H	0	Production/test code does not match Transmitter profile.	The ProcessType <value> does not match the transmitters profile process type <value >.	923	Transmis	All
1	I	0	Attribute originId value is not unique within Transmission.	Attribute originId value <value> is not unique within Transmission.	924	Transmis	All
2	Y	0	Attribute itemId value is not unique within Transmission.	Attribute itemId value <value> is not unique within Transmission.	924	Transmis	All
1	J	0	Attribute originId value does not match the ID of any <parent_element_name> in Transmission.[where parent_element_name could be PINRegistrationOriginHeader or ReturnOriginHeader]	Attribute originId value <value> does not match the originId of any origin header in transmission.	925	Transmis	All
1	D	2	Does not match originId value of any OriginHeaderReference in TransmissionHeader.	Does not match originId value of any OriginHeaderReference in Transmission.	926	Transmis	All
2	Z	0	Attribute itemId value does not match the ID of any PINRegistration in Transmission.	Attribute itemId value does not match the ItemId of any PINRegistration in Transmission.	927	Transmis	PIN Registration
3	G	2	Invalid date format.	The date entered <value> is not in the required format	928	Item	All
3	H	2	Invalid date.	The date entered <value> is not a valid date	929	Item	PIN Registration
3	I	2	If the EIN on a PIN Registration is already in the CDB Database	Duplicate Registration: EIN is already in database.	930	Item	PIN Registration
3	J	2	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	Does not match itemId value of any ItemReference in a PINRegistrationOriginHeader.	931	Transmis	PIN Registration
3	K	2	Does not match itemId value of any Item Reference in a Return Origin Header.	Does not match itemId value of any ItemReference in a Return Origin Header.	932	Transmis	All Return Type

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1	B	0	Batch (Origin) Count must equal the number of batches in the transmission file	The OriginHeaderCount <#> does not equal the total number of OriginHeaders <#> in the transmission file	933	Transmis	All
5	A	0	The Software Identification Number submitted is not registered with the agency.	Software ID <EltVal> was not found on TPDS update.	934	Item	All Return Types
1	C	0	Each item in the Transmission Manifest must match exactly one, and only one, batch within the transmission file	The OriginID's in the TransmissionManifest failed to exactly match the OriginID's in the OriginHeader.	935	Transmis	All
1	D	0	All Batches within the transmission must be ONLY Return Type (94x), or ONLY PINRegistrationType.	The transmission file contained tax return and PIN Registration Files. Returns and PIN Registrations may not be mixed in a single transmission file.	936	Transmis	All
1	E	2	ReturnDataReference href value must match the MIME Content-Location value of one and only one MIME Part header in the transmission	ItemReference contentLocation value <value> does not match the MIME Content-Location value of ant MIME part header in transmission.	950	Transmis	All Return Types
1	F	2	ReturnDataReference href value must be unique within the transmission	Duplicate contentLocation value <value>	951	Transmis	All Return Types
2	A	2	Attribute itemId value does not match the ID of any ReturnHeader in Transmission.	Attribute itemId value does not match the itemId of any ReturnHeader in Transmission.	952	Transmis	All Return Type
3	S	2	If the number of occurrences of any element exceeds the maximum number of occurrences as specified in the schema	The maximum number of occurrences specified in the schema for <value> has been exceeded.	953	Item	All
3	T	2	If the total number of occurrences of any element does not equal the minimum occurrences as specified in the schema	The number of occurrences of <element name>, does not equal the minimum as specified in the schema.	954	Item	All
3	U	2	For IRS941ScheduleB/IRS941PRScheduleB, the value of the Liability Amount Liability Day must be within the valid range of days for the month reported. Following is a listing of the months attributed to each quarter: Quarter Month End 03 - Month1 = January, Month2 = February, Month3 = March. Quarter Month End 06 - Month1 = April, Month2 = May, Month3 = June. Quarter Month End 09 - Month1 = July, Month2 = August, Month3 = September. Quarter Month End 12 - Month1 = October, Month2 = November, Month3 = December.	The value of the LiabilityDay <value> is not valid for the month of <month>.	955	Item	All 941Type
3	V	2	If the Element Overpayment has a significant value, then the choice of "Applied to Next Return or Refunded" is mandatory.	The element Overpayment contains a significant value <value>, but you did not select one of the choice items "Applied to Next Return or Refunded"	956	Item	All Return Types
3	W	2	The Choice element "Applied to Next Return or Refunded" must contain only one selection.	The choice element "Applied to Next Return or Refunded", must contain only one selection.	957	Item	All Return Types
3	X	2	The tag name is out of sequence with the other elements.	Sequence violation <TagName> is not expected in this position.	958	Item	All
3	Y	2	For the Choice elements SemiweeklyScheduleDepositor/MonthlySchedule Depositor, if either one is selected, then the other choice must not be selected.	For the choice elements SemiweeklyScheduleDepositor/MonthlySchedule Depositor, you must make one, and only one selection.	959	Item	All 941/944 Type
3	Z	2	Each Itemid in the origin Header must match one and only one Itemid Attribute in the return data.	The Itemid <value> does not exactly match the itemId in the Origin Header	960	Item	All
6	A	0	Line <n>: Missing MIME message header	Line <line #>: Missing MIME message header <value>.	961	Transmis	All
6	B	0	Line <n>: Invalid Content-Type <value>; must be Multipart/Related	Line <line #>: Invalid Content-Type <value>; must be Multipart/Related	962	Transmis	All
6	C	0	Line <n>: Missing boundary parameter for Multipart Content-Type	Line <line #>: Missing boundary parameter for Multipart Content-Type	963	Transmis	All
6	D	0	Line <n>: Invalid type parameter <value>; must be text/xml	Line <line #>: Invalid type parameter <value>; must be text/xml	964	Transmis	All

ID#	Sub1	Sub 2	Business Rule	Error Message(s)	Error Code	Rejection	Form Types
6	E	0	Line <n>: Missing blank line between MIME header and body	Line <line #>: Missing blank line between MIME header and body, or more than <line #> header lines (including blank line)	965	Transmission	All
6	F	0	Line <n>: More than one blank line between MIME header and body	Line <line #>: More than one blank line between MIME header and body	966	Transmission	All
6	G	0	Line <n>: Missing or invalid MIME boundary-marker	Line <line #>: Missing or invalid MIME boundary-marker	967	Transmission	All
6	H	0	Line <n>: Missing MIME part header	Line <line #>: Missing MIME part header (<value>)	968	Transmission	All
6	I	0	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter value <value>; must be UTF-8	969	Transmission	All
6	J	0	Line <n>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	Line <line #>: Invalid Content-Transfer-Encoding value <value>; must be 8bit	970	Transmission	All
6	K	0	Line <n>: Missing Content-Location	Line <line #>: Missing Content-Location	971	Transmission	All
6	L	0	Line <n>: Duplicate Content-Location value <value>	Line <line #>: Duplicate Content-Location value <value>	972	Transmission	All
6	M	0	Line <n>: Content-Location value <value> does not match the href attribute of any ReturnDataReference in the transmission	Line <line #>: Content-Location value <value> does not match the content Location attribute of any valid Item Reference in the transmission.	973	Transmission	All
6	N	0	Line <n>: Missing or invalid final MIME boundary-marker	Line <line #>: Missing or invalid final MIME boundary-marker	974	Transmission	All
6	O	0	Line <n>: Invalid Content-Type <value>; must be text/xml	Line <line #>: Invalid Content-Type <value>; must be text/xml	975	Transmission	All
6	P	0	Line <n>: Invalid charset parameter <value>; must be UTF-8	Line <line #>: Invalid charset parameter <value>; must be UTF-8	976	Transmission	All
3	A	3	For all monetary values, the entry must be in the valid decimal format as specified in the DecimalType	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalType.	980	Item	All
3	B	3	For all non-negative monetary values, the entry must be in the format specified by DecimalNNTType.	For the monetary field <element name>, the entry <value> was not in the format specified by DecimalNNTType.	981	Item	All
3	D	3	For the choice elements BalanceDue, or Overpayment, if either one is selected, then the other choice must not be selected.	For the choice elements BalanceDue, or Overpayment, you must make one, and only one selection.	983	Item	All Return Types
3	I	3	Default error code for instances where the parser identifies an error that does not have an associated error code in the Validation Criteria list	Parser reports <parser error message> at line <line #>. Contact the EFile Help Desk for further assistance	999	Item	All