

Rule Number	Rule Text
F2441-001	Form 2441, Part I, Line 1(c), each "Identifying number" provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
F2441-002	If Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part II, Line 13 'CrForChildAndDEPDCareAmt', or Part III, Line 32 'NetAllowableAmt' has a non-zero value, then Part II, Line 2(b) 'QualifyingPersonSSN' or 'QualifyingPersonLiteralCd' must have a value.
F2441-003	Form 2441, Part II, Line 2(a) 'QualifyingPersonName', 'QualifyingPersonNameControl', Line 2(b) 'QualifyingPersonSSN' or 'QualifyingPersonLiteralCd', and Line 2(c) 'QualifiedCareExpensesPaidAmt' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in "CPYE Explanation Statement" [CPYEExplanationStatement] attached to Part II, Line 9.
F2441-004	If Form 2441, Part II, Line 13 'CrForChildAndDEPDCareAmt' has a non-zero value, and [Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part III, Line 32 'NetAllowableAmt' has a non-zero value], then Part II, Line 4 'PrimaryEarnedIncomeAmt' must have a non-zero value or [Part II, Line 5 'SpouseEarnedIncomeAmt' must have a non-zero value when Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2)].
F2441-006	If Form 2441 is present in the return, then Form W-2, Line 10 'DependentCareBenefitsAmt' or Form 2441, Line 13 'CrForChildAndDEPDCareAmt' must have a non-zero value or [Form 1040, Line 7 'wagesNotShownLitOnlyCd' must have the value "DCB"].
F2441-008	If Form 2441, Part II, Line 2(c) 'QualifiedCareExpensesPaidAmt' or Part III, line 34 'SmallerOfTotalQlfyExpensesAmt' has a non-zero value, then Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' must have a non-zero value.
F2441-009	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' that has a value must be within the valid ranges of SSN or ITIN or ATIN.
F2441-010	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' must not be the same as another 'QualifyingPersonSSN' in Part II, Line 2(b) of the same Form 2441.
F2441-011	If "CPYE Explanation Statement" [CPYEExplanationStatement] is attached to Form 2441, Part II, Line 9 and if any of the following fields in the attachment has a value, then all of them must have a value: 'CPYECreditAmt', 'CPYECreditLiteralCd', 'CPYEPersonFullName', 'CPYESocialSecurityNumber', 'HowCPYECreditwasfigured'.
F2441-524	Form 2441, Part II, Line 2(a) each 'QualifyingPersonNameControl' and the corresponding Line 2(b) 'QualifyingPersonSSN' must match data from the e-File database.
F2441-526	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' provided must not be the same as a 'QualifyingPersonSSN' in Part II, Line 2 of Form 2441 in another accepted tax return for the same tax year.