

4868 BUSINESS RULES FOR TAX YEAR 2010

Version 2010v3.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4868-001	Form 4868 can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the due date to which the extension applies, unless Line 8 checkbox or Line 9 checkbox is checked.	Not on time	Reject	Active
F4868-002	If Form 4868, Line 8 checkbox or Line 9 checkbox is checked, then the form can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the extended due date for taxpayers out of the country.	Not on time	Reject	Active
F4868-003	If Spouse SSN has a value in the Return Header, then Name in the Return Header must contain an ampersand.	Incorrect Data	Reject	Active
F4868-679-01	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line", then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' in the Return Header must match e-File database.	Incorrect Data	Reject	Active
F4868-680-01	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Spouse SSN in the Return Header has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' in the Return Header must match e-File database.	Incorrect Data	Reject	Active
F4868-900	The Primary SSN in the Return Header must not duplicate the Primary SSN of any previously accepted Form 4868 for the current tax year.	Duplicate Condition	Reject	Active
FPYMT-040	Tax payer's Day Time Phone Number in IRS Payment Record or IRS ES Payment Record cannot equal all zeros.	Incorrect Data	Reject	Active
FPYMT-045	The "Requested Payment Date" in the 1040ES Estimated Tax Record must not be the same as that in another 1040ES Estimated Tax Payment Record filed with the same return.	Incorrect Data	Reject	Active
FPYMT-046-01	If the processing date is January 1, 2011 through January 16, 2011, the "Estimated Payment Due Date" in the 1040ES Estimated Tax Payment Record can only be April 18, 2011, June 15, 2011, or September 15, 2011.	Incorrect Data	Reject	Active
FPYMT-047-01	If the processing date is after April 25, 2011 but prior to June 23, 2011, the "Estimated Payment Due Date" in the 1040ES Estimated Tax Payment Record can only be June 15, 2011, September 15, 2011, or January 17, 2012.	Incorrect Data	Reject	Active
FPYMT-050	If IRS Payment Record is present, then the "Requested Payment Date" in the IRS Payment Record must be on or before the due date but not more than 5 days prior to the received date, unless Form 4868 Line 8 checkbox or Line 9 checkbox is checked.	Incorrect Data	Reject	Active
FPYMT-051	If IRS Payment Record is present and Form 4868 Line 8 checkbox or Line 9 checkbox is checked, then the "Requested Payment Date" in the IRS Payment Record must be on or before the extended due date but not more than 5 days prior to the received date.	Incorrect Data	Reject	Active
FPYMT-052	If IRS Payment Record is present, then "Payment Amount" in the IRS Payment Record must be equal to Form 4868, Line 7 'TaxpayerIsPayingAmt'.	Data Mismatch	Reject	Active

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FPYMT-056-01	If the processing date is January 17, 2011 through April 25, 2011, the "Estimated Payment Due Date" in the 1040ES Estimated Tax Payment Record can only be April 18, 2011, June 15, 2011, September 15, 2011 or January 17, 2012.	Incorrect Data	Reject	Active
FPYMT-057	In IRS Payment Record or IRS ES Payment Record, the payment amount must be greater than zero, but less than \$100 million.	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
R0000-019	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	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
R0000-046	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	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
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject	Active
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	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
R0000-089	The "Tax Period Ending Date" in the Submission Manifest must be less than the "Received Date".	Incorrect Data	Reject	Active

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R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros.	Incorrect Data	Reject	Active
R0000-092	Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.	Incorrect Data	Reject	Active
R0000-093	If the Spouse SSN in the Return Header has a value, then it must be within the valid range of SSN/ITIN and cannot equal an ATIN.	Incorrect Data	Reject	Active
R0000-094	If the Spouse SSN in the Return Header has a value, then it must not be the same as the Primary SSN in the Return Header.	Incorrect Data	Reject	Active
R0000-095	The Primary Signature in the Return Header cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-096	The Spouse Signature in the Return Header cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-097-01	Tax Year in the Return Header must equal "2010" for processing year 2011.	Incorrect Data	Reject	Active
R0000-098	If IRS Payment Record or IRS ES Payment Record is present, then PIN Type Code and Primary Signature must have a value in the Return Header.	Missing Data	Reject	Active
R0000-099	If IRS Payment Record or IRS ES Payment Record is present and Spouse SSN has a value in the Return Header, then PIN Type Code and Spouse Signature must have a value in the Return Header.	Missing Data	Reject	Active
R0000-100	If IRS Payment Record or IRS ES Payment Record is present, then Jurat Disclosure Code in the Return Header must have a value of "Form 4868" unless Practitioner PIN has a value in the Return Header.	Incorrect Data	Reject	Active
R0000-101	If IRS Payment Record or IRS ES Payment Record is present, and Practitioner PIN has a value in the Return Header, then Jurat Disclosure Code in the Return Header must have a value of "Form 4868 with Practitioner PIN and EFW".	Incorrect Data	Reject	Active
R0000-106	'TaxYear' specified in the Submission Manifest must match the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return.	Incorrect Data	Reject and Stop	Active
R0000-107	'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodBeginDate' ('YYYY' digits) in the Submission Manifest.	Incorrect Data	Reject	Active
R0000-108	'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodEndDate' ('YYYY' digits) in the Submission Manifest.	Incorrect Data	Reject	Active
R0000-114	The Submission Manifest's 'TaxPeriodBeginDate' value for month and day should be January 1.	Incorrect Data	Reject	Active
R0000-115	The Submission Manifest's 'TaxPeriodEndDate' value for month and day should be December 31.	Incorrect Data	Reject	Active
R0000-116	If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then the value of State must equal "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
R0000-118	If the first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then the 'OriginatorTypeCd' in the Return Header must be 'OnlineFiler'.	Incorrect Data	Reject and Stop	Active
R0000-119	If the 'OriginatorTypeCd' in the Return Header is 'OnlineFiler', then the first two digits of the EFIN in the IRS Submission Manifest must be 10, 21, 32, 44 or 53.	Incorrect Data	Reject and Stop	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
R0000-121	The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.	Unsupported	Reject and Stop	Active

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R0000-123	If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.	Missing Data	Reject	Active
R0000-125	The Name in the Return Header must contain a less-than sign (<).	Incorrect Data	Reject	Active
R0000-126	There can be no more than two less-than signs (<) in the Name in the Return Header.	Incorrect Data	Reject	Active
R0000-127	The character following the first less-than sign in the Name in the Return Header must be an alphabetic character.	Incorrect Data	Reject	Active
R0000-129	Primary SSN in the Return Header must be valid for testing.	Incorrect Data	Reject	Active
R0000-130	If Spouse SSN in the Return Header has a value, it must be valid for testing.	Incorrect Data	Reject	Active
R0000-500	Primary SSN and the Primary Name Control in the Return Header must match the e-File database.	Database Validation Error	Reject	Active
R0000-503	Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.	Database Validation Error	Reject	Active
R0000-668	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary SSN in the Return Header is a duplicate in the e-File database.	Database Validation Error	Reject	Active
R0000-669	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse SSN in the Return Header is a duplicate in the e-File database.	Database Validation Error	Reject	Active
R0000-670-01	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Self-Select Practitioner", then 'PractitionerPIN', 'PrimaryDateOfBirth', ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'], 'PrimaryPINEnteredBy', 'PrimarySignature', 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value in the Return Header.	Missing Data	Reject	Active
R0000-671-01	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Self-Select Practitioner", and Spouse SSN in the Return Header has a value, then 'PractitionerPIN', 'SpouseDateOfBirth', ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'], 'SpousePINEnteredBy', 'SpouseSignature' and 'JuratDisclosureCode' must have a value in the Return Header.	Missing Data	Reject	Active
R0000-677	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary taxpayer is under the age of 16 and has never filed a tax return.	Database Validation Error	Reject	Active
R0000-678	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse is under the age of 16 and did not file a tax return in the previous year.	Database Validation Error	Reject	Active
R0000-681-01	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Self-Select On-Line", then 'PrimaryDateOfBirth', ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'], 'PrimaryPINEnteredBy', 'PrimarySignature', 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value in the Return Header.	Missing Data	Reject	Active
R0000-682-01	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Self-Select On-Line", and Spouse SSN in the Return Header has a value, then 'SpouseDateOfBirth', ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'], 'SpousePINEnteredBy', 'SpouseSignature' and 'JuratDisclosureCode' must have a value in the Return Header.	Missing Data	Reject	Active
R0000-697	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Practitioner", then Practitioner PIN, Primary PIN Entered By, Primary Signature, Primary Signature Date and Jurat Disclosure Code must have a value in the Return Header.	Missing Data	Reject	Active

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R0000-698	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Practitioner", and Spouse SSN has a value, then Practitioner PIN, Spouse PIN Entered By, Spouse Signature and Jurat Disclosure Code must have a value in the Return Header.	Missing Data	Reject	Active
R0000-699-01	If the PIN Type Code in the Return Header equals "Practitioner", then the following must not be present in the Return Header : 'PrimaryPriorYearAGI', 'PrimaryPriorYearPIN', 'PrimaryElectronicFilingPIN', 'SpousePriorYearAGI', 'SpousePriorYearPIN', 'SpouseElectronicFilingPIN'.	Incorrect Data	Reject	Active
R0000-902	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 and Stop	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
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
X0000-015	Each zip entry in the Attachment Zip file must end with ".zip" extension.	Data Mismatch	Reject and Stop	Active

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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
X0000-025	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
X0000-030	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