

Rule Number	Rule Text
SE-F1040-001	If Schedule E (Form 1040), Line 28A(e), 'AnyAmountIsNotAtRiskInd' checkbox is checked, and the corresponding Line 28A(h), 'NonpassiveLossAmt' has a non-zero value, then the return cannot be filed through Modernized e-File (MeF).
SE-F1040-060	If Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' is present, then Schedule E (Form 1040), Line 26 'nonpassiveActivityAmt' must have a non-zero value.
SE-F1040-070	If Schedule E (Form 1040) Line 26 'nonpassiveActivityAmt' has a non-zero value, then Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' must be present.