

Rule Number	Rule Text
SM-F1040-001	If Schedule M (Form 1040) Line 9 'MakeWorkPayNetCrAmt' has a non-zero value and Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 1040 Line 6a checkbox 'ExemptPrimaryInd' must be checked.
SM-F1040-002	If Schedule M (Form 1040) Line 9 'MakeWork PayNetCrAmt' has a non-zero value, and Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both Form 1040 Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' must be checked.
SM-F1040-003	If Schedule M (Form 1040) Line 9 'MakeWorkPayNetCrAmt' has a non-zero value, then the State Code of Filer's address in the Return Header must not be "PR".
SM-F1040-004	If Schedule M (Form 1040) Line 9 'MakeWork PayNetCrAmt' has a non-zero value and Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Form 1040 Line 37 'AdjustedGrossIncomeAmt' cannot exceed \$190,000.
SM-F1040-005	If Schedule M (Form 1040) Line 9 'MakeWorkPayNetCrAmt' has a non-zero value and Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualFilingStatusCd' does not have the value 2), then Form 1040 Line 37 'AdjustedGrossIncomeAmt' cannot exceed \$95,000.
SM-F1040-006	Schedule M (Form 1040) Line 10 Economic Recovery Payment Amount must match the efile database.
SM-F1040-007	If Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and Schedule M (Form 1040) Line 10 'EconomicRecoveryPymtAmt' has a non-zero value, then Line 11 'GovRetireeCrAmt' must equal zero or not be present.
SM-F1040-008	If Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and Schedule M (Form 1040) Line 10 'EconomicRecoveryPymtAmt' has a zero value or is not present, then Line 11 'GovRetireeCrAmt' cannot exceed \$250.
SM-F1040-009	If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Schedule M (Form 1040) Line 10 'EconomicRecoveryPymtAmt' has a zero value or is not present, then Line 11 'GovRetireeCrAmt' cannot exceed \$500.
SM-F1040-010	If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Schedule M (Form 1040) Line 10 'EconomicRecoveryPymtAmt' is equal to \$250, then Line 11 'GovRetireeCrAmt' cannot exceed \$250.
SM-F1040-011	If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Schedule M (Form 1040) Line 10 'EconomicRecoveryPymtAmt' equals \$500, then Line 11 'GovRetireeCrAmt' must have a zero value or must not be present.