

1040 BUSINESS RULES FOR TAX YEAR 2011

Version 2011v1.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-001-01	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value and Line 77 'EsPenaltyAmt' is greater than Line 73 'OverpaidAmt', then Line 76 'AmountOwedAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-002-01	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value and Line 77 'EsPenaltyAmt' is less than or equal to Line 73 'OverpaidAmt', then Line 76 'AmountOwedAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Deleted
F1040-002-02	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value and Line 77 'EsPenaltyAmt' is less than or equal to Line 73 'OverpaidAmt', then Line 76 'AmountOwedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1040-003	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: [Line 4 'QualifyingNameForHOH' and Line 4 'QualifyingHOHSSN'], Line 6c 'NumOfChildWhoLivedWithYouCnt', or Line 6c 'NumOfOtherDepdListedCnt'.	Missing Data	Reject	Active
F1040-004	If Form 1040, Line 4, 'QualifyingNameForHOH' has a value, then Line 4, 'QualifyingHOHSSN' must have a value.	Missing Data	Reject	Active
F1040-005	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it cannot be equal to the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject	Active
F1040-006	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	Active
F1040-007	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary SSN and the Spouse SSN must be present in the Return Header.	Missing Data	Reject	Active
F1040-008	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.	Missing Data	Reject	Active
F1040-009	If Form 1040, Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.	Missing Data	Reject	Active
F1040-010	Form 1040, Line 6c(2), each 'DependentSSN' that has a value, must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	Active
F1040-011	Form 1040, Line 6c(2), each 'DependentSSN' provided must be unique among all the dependent SSNs in Line 6c(2).	Duplicate Condition	Reject	Active
F1040-012	Form 1040, Line 6c(2), each 'DependentSSN' provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject	Active
F1040-013	If Form 1040, Line 64a 'EICEligibilityLiteralCd' has the value 'NO', then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-014	If Schedule EIC (Form 1040) is present in the return, Form 1040, Line 64a 'EarnedIncomeCreditAmt' must have a non-zero value.	Incorrect Data	Reject	Active

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F1040-015	If Form 1040, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 5), then Line 6c 'NumOfChildWhoLivedWithYouCnt' must be greater than zero.	Incorrect Data	Reject	Active
F1040-016	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then [in 'WagesNotShownSchedule' attached to Form 1040, Line 7, at least one 'WagesLit' must be equal to "HSH" and the corresponding amount 'WagesAmt' must be greater than zero] or ['OtherIncomeTypeStatement' must be attached to Form 1040, Line 21] or [Form W-2 must be present] or [Form 1099-R must be present] or [Schedule C (Form 1040) must be present] or [Schedule E (Form 1040), Line 28A(b) 'PartnershipOrSCorpCd' must be equal to "P" for every entry in Line 28].	Incorrect Data	Reject	Deleted
F1040-016-01	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then at least one of the following must be true: (1) In [WagesNotShownSchedule] attached to Form 1040, Line 7, at least one 'WagesLit' must have the value "HSH" and the corresponding 'WagesNotShownAmt' must be greater than zero; (2) [OtherIncomeTypeStatement] must be attached to Form 1040, Line 21; (3) Form W-2 must be present; (4) Form 1099-R must be present; (5) Schedule C (Form 1040) must be present; (6) Schedule E (Form 1040), Line 28(b) 'PartnershipSCorpCd' must have the value "P" for every entry in Line 28; (7) Schedule F (Form 1040) must be present; (8) Schedule C-EZ (Form 1040) must be present; (9) Form W-2G must be present; (10) Form 8919 must be present.	Incorrect Data	Reject	New
F1040-017	If Form 1040, Line 8a 'TaxableInterestAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 4 'CalculatedTotalTaxableIntAmt'.	Data Mismatch	Reject	Active
F1040-018	If Form 1040, Line 9a 'OrdinaryDividendsAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 6 'TotalOrdinaryDividendsAmt'.	Data Mismatch	Reject	Active
F1040-020	Form 1040, Line 17 'RentalRealESTAmt' must be equal to Schedule E (Form 1040), Line 26 'TotalIncomeOrLossAmt' or Schedule E (Form 1040), Line 41 'TotalSupplIncomeOrLossAmt'.	Data Mismatch	Reject	Active
F1040-021-01	If Schedule A (Form 1040) is present in the return, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must be equal to Schedule A (Form 1040), Line 29 'TotalItemizedDeductionsAmt'.	Data Mismatch	Reject	Active
F1040-022-01	Form 1040, Line 48 'CrForChildAndDEPDCareAmt' must be equal to Form 2441, Line 11 'CrForChildAndDEPDCareAmt'.	Data Mismatch	Reject	Active
F1040-025-02	If Form 1040, Line 73 'OverpaidAmt' is greater than Line 77 'EsPenaltyAmt', then the sum of Line 74a 'RefundAmt', Line 75 'AppliedToEsTaxAmt', and Line 77 'EsPenaltyAmt' must be equal to Line 73 'OverpaidAmt'.	Math Error	Reject	Active
F1040-025-03	If Form 1040, Line 73 'OverpaidAmt' is greater than zero and less than Line 77 'EsPenaltyAmt', then (Line 74a 'RefundAmt' and Line 75 'AppliedToEsTaxAmt' must be equal to zero if an amount is entered) and [Line 76 'AmountOwedAmt' must be equal to (Line 77 'EsPenaltyAmt' minus(-) Line 73 'OverpaidAmt')].	Math Error	Reject	Active
F1040-026	If Form 1040, Line 31a 'TotalAlimonyPaidAmt' has a non-zero value, then there must be at least one 'RecipientsSSN' provided on Line 31b.	Incorrect Data	Reject	Active
F1040-027	Each 'RecipientsSSN' provided on Form 1040, Line 31b must be within the valid range of SSN/ITIN and cannot equal an ATIN.	Incorrect Data	Reject	Active
F1040-028	Each 'RecipientsSSN' provided on Form 1040, Line 31b must not be the same as the Primary SSN in the Return Header.	Incorrect Data	Reject	Active
F1040-031	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be present in the return.	Incorrect Data	Reject	Active

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F1040-032	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is not checked and Line 13 'CapitalGainLossAmt' has a non-zero value, then Schedule D (Form 1040) must be attached.	Missing Document	Reject	Active
F1040-033	If Schedule C (Form 1040) is present in the return, then Form 1040, Line 12 'BusinessIncomeLossAmt' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt'.	Math Error	Reject	Active
F1040-034	Form 1040, Line 61 'WithholdingTaxAmt' must be equal to the sum of the following: ['WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' or 'SCH K-1' in 'OtherWithholdingStatement' attached to Form 1040, Line 61] , all of the Forms W-2, Line 2, 'WithholdingAmt'. When evaluating this a tolerance of \$5.00 is allowed.	Math Error	Reject	Deleted
F1040-034-01	Form 1040, Line 61 'WithholdingTaxAmt' must be equal to the sum of the following: (1) all 'WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' or 'SCH K-1' in [OtherWithholdingStatement] attached to Form 1040, Line 61 and (2) all of the Forms W-2, Line 2 'WithholdingAmt' and (3) all of the Forms W-2G, Line 2 'FederalIncomeTaxWithheldAmt'. When evaluating this a tolerance of \$5 is allowed.	Math Error	Reject	New
F1040-035-01	If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 74b 'RoutingTransitNumber', Line 74c 'BankAccountInd', Line 74d 'DepositorAccountNumber'.	Missing Data	Reject	Active
F1040-036-01	If Form 1040, Line 73 'OverpaidAmt' has a non-zero value, then Line 72 'TotalPaymentsAmt' must be greater than Line 60 'TotalTaxAmt'.	Incorrect Data	Reject	Active
F1040-037	If Primary SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-038	If Primary SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.	Incorrect Data	Reject	Active
F1040-039	If Spouse SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-040	If Spouse SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.	Incorrect Data	Reject	Active
F1040-041	If Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must be equal to 3).	Missing Data	Reject	Active
F1040-042	If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-043-01	If Form 1040, Line 72 'TotalPaymentsAmt' is not equal to Line 60 'TotalTaxAmt', then one of the following lines must have a non-zero value: Line 73 'OverpaidAmt', Line 74a 'RefundAmt', Line 75 'AppliedToEsTaxAmt' or Line 76 'AmountOwedAmt'.	Missing Data	Reject	Deleted
F1040-043-02	If Form 1040, Line 72 'TotalPaymentsAmt' is not equal to Line 60 'TotalTaxAmt', then one of the following must have a non-zero value: Line 73 'OverpaidAmt' or Line 74a 'RefundAmt' or Line 75 'AppliedToEsTaxAmt' or Line 76 'AmountOwedAmt'.	Missing Data	Reject	New
F1040-044	If Form 1040, Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' has a non-zero value, then both amounts cannot be equal.	Incorrect Data	Reject	Active
F1040-045-01	If Form 1040, Line 72 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 75 'AppliedToEsTaxAmt' plus(+) Line 77 'EsPenaltyAmt' is equal to Line 73 'OverpaidAmt'], then Line 74a 'RefundAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Deleted

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F1040-045-02	If Form 1040, Line 72 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 75 'AppliedToEsTaxAmt' plus(+) Line 77 'EsPenaltyAmt' is equal to Line 73 'OverpaidAmt'], then Line 74a 'RefundAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1040-046-01	If Form 1040, Line 72 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 75 'AppliedToEsTaxAmt' plus (+) Line 77 'EsPenaltyAmt' is less than Line 73 'OverpaidAmt'], then Line 74a 'RefundAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-047-01	If Form 1040, Line 72 'TotalPaymentsAmt' is equal to Line 60 'TotalTaxAmt', then the following lines must not have a value greater than zero: Line 73 'OverpaidAmt', Line 74a 'RefundAmt' and Line 75 'AppliedToEsTaxAmt'.	Incorrect Data	Reject	Active
F1040-048-01	If Schedule A (Form 1040) and Form 4563 are is not present in the return and Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' equals one of the following amounts: (6800, 7100, 7900, 8500, 9750, 11150, 12500, 13600, 14700, 15800) and 'modifiedStandardDeductionInd' has the value 'X', then one of the checkboxes on Line 39a must be checked.	Missing Data	Reject	New
F1040-049	If Form 1040, Line 6c 'NumOfChildNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its 'DependentRelationship' from among the following values: ("CHILD", "DAUGHTER", "GRANDCHILD", or "SON")	Incorrect Data	Reject	Active
F1040-050	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a value greater than zero.	Incorrect Data	Reject	Active
F1040-051-01	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount for the filing status chosen.	Incorrect Data	Reject	Deleted
F1040-052-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' are checked] and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount.	Incorrect Data	Reject	Deleted
F1040-053-01	If Form 2210 is present, then Form 1040, Line 77 'EsPenaltyAmt' must be equal to Form 2210, Line 17 'PenaltyAmt' or Form 2210, Line 27 'TotalPenaltyAmt'.	Data Mismatch	Reject	Active
F1040-054	Form 1040, Line 6d 'TotalExemptionsCnt' must be equal to the total of the following fields: 'TotalExemptPrimaryAndSpouseCnt', 'NumOfChildWhoLivedWithYouCnt', 'NumOfChildNotLivingWithYouCnt', and NumOfOtherDepdListedCnt'.	Incorrect Data	Reject	Active
F1040-055	If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 must be attached.	Missing Document	Reject	Deleted
F1040-055-01	If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 or Form 2106-EZ must be attached to Line 24.	Missing Document	Reject	New
F1040-056	If Form 1040, Line 53c 'creditFormsStatement' has the value "SCH R" and (Line 39a checkbox 'Primary65OrOlderInd' and Line 39a checkbox 'Spouse65OrOlderInd' are not checked), then one of the following fields on Schedule R (Form 1040) must have a value: Line 2 'Und65RtdPermntTotDsblyInd'; Line 4 'BothUnder65OneRtdDsblyInd'; Line 5 'BothUnder65BothRtdDsblyInd'; Line 9 'Under65DidNotLiveTogetherInd'.	Missing Data	Reject	Active

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F1040-057	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached.	Missing Document	Reject	Active
F1040-058	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then it cannot exceed the maximum possible credit depending on the filing status as given below: (1) Filing Status "Single", "Married filing separately", Head of household", "Qualifying widower" - 1000. (2) Filing Status "Married filing jointly" - 2000.	Incorrect Data	Reject	Active
F1040-059	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' cannot exceed the applicable limits for the various 1040 filing status as given below: (1) Filing Status "Single", "Married filing separately", "Qualifying widower" - 27,750. (2) Filing Status "Head of household" - 41,625. (3) Filing Status "Married filing jointly" - 55,500.	Incorrect Data	Reject	Active
F1040-060	If Form 1040, Line 36 'OtherAdjustmentsTotalAmt' has a non-zero value or "Other Adjustments Statement" [OtherAdjustmentsStatement] is attached, then Form 1040, Line 36 'TotalAdjustmentsAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-062	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-063	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then at least one of the following fields must have a non-zero value: Line 23 'EducatorExpensesAmt', Line 24 'BusExpnsReservistsAndOthersAmt', Line 27 'OneHalfSelfEmploymentTaxAmt', Line 28 'SelfEmpldSepSimpleQlfyPlansAmt', Line 29 'SelfEmpldHealthInsDedAmt', Line 30 'PnltyOnErlyWthdrwOfSavingsAmt', Line 31a 'TotalAlimonyPaidAmt', Line 32 'IRADeductionAmt', Line 33 'StudentLoanInterestDedAmt', 'OtherAdjustmentsAmt' in 'OtherAdjustmentsStatement' attached to Line 36.	Missing Data	Reject	Active
F1040-064	Form 1040, Line 54 'TotalCreditsAmt' must be equal to the sum of the following lines: Line 48 'CrForChildAndDEPDCareAmt', Line 49 'EducationCreditAmt', Line 50 'RtrSavingsContributionsCrAmt', Line 51, ChildTaxCreditAmt, Line 53 'OtherCreditsAmt'.	Math Error	Reject	Deleted
F1040-064-01	Form 1040, Line 54 'TotalCreditsAmt' must be equal to the sum of the following: Line 47 'ForeignTaxCreditAmt' and Line 48 'CrForChildAndDEPDCareAmt' and Line 49 'EducationCreditAmt' and Line 50 'RtrSavingsContributionsCrAmt' and Line 51 'ChildTaxCreditAmt' and Line 52 'CreditsFromFormsAmt' and Line 53 'OtherCreditsAmt'.	Math Error	Reject	New
F1040-065	Form 1040, at least one of the following lines must have a non-zero value: Line 22 'TotalIncomeAmt', Line 37 'AdjustedGrossIncomeAmt', Line 44 'TaxAmt', Line 54 'TotalCreditsAmt', Line 60 'TotalTaxAmt', Line 71 'TotalPaymentsAmt'.	Missing Data	Reject	Active
F1040-066-01	Form 1040, Line 72 'TotalPaymentsAmt' must be equal to the sum of the following: Line 61 'WithholdingTaxAmt', Line 62 'EstimatedTaxPaymentsAmt', Line 63 'MakingWorkPayCrAmt', Line 64a 'EarnedIncomeCreditAmt', Line 65 'AdditionalChildTaxCreditAmt', Line 66 'RefundableAmerOppCreditAmt', Line 68 'RequestForExtensionAmt', Line 69 'ExcessSocSecAndTier1RRTATaxAmt'.	Math Error	Reject	Deleted
F1040-066-02	Form 1040, Line 72 'TotalPaymentsAmt' must be equal to the sum of the following: Line 61 'WithholdingTaxAmt' and Line 62 'EstimatedTaxPaymentsAmt' and Line 63 'MakingWorkPayCrAmt' and Line 64a 'EarnedIncomeCreditAmt' and Line 65 'AdditionalChildTaxCreditAmt' and Line 66 'RefundableEducationCreditAmt' and Line 68 'RequestForExtensionAmt' and Line 69 'ExcessSocSecAndTier1RRTATaxAmt' and Line 70 'OtherPaymentsAmt' and Line 71 'Form8689Amt'.	Math Error	Reject	New

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F1040-067	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' is greater than 457, then Schedule EIC (Form 1040) must be present in the return.	Missing Document	Reject	Active
F1040-068	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule EIC (Form 1040) is not present in the return, then the Primary Taxpayer and/or the Spouse Taxpayer in the Return Header must be at least 25 years old but not be older than 64.	Incorrect Data	Reject	Active
F1040-069	If Form 1040, Line 59a checkbox 'AdvanceEICPaymentInd' is checked, then at least one Form W-2, Line 9 'AdvanceEICPaymentAmt' must have a value greater than zero.	Incorrect Data	Reject	Active
F1040-070-01	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must have a zero value or not be present.	Incorrect Data	Reject	Deleted
F1040-070-02	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	New
F1040-071	Form 1040, Line 61 'WithholdingTaxAmt' must be less than or equal to the sum of the following lines: Line 7 'WagesSalariesAndTipsAmt', Line 8a 'TaxableInterestAmt', Line 9a 'OrdinaryDividendsAmt', [the larger of Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRAAmt' or the amount from Line 15a if the same], [the larger of Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' or the amount from Line 16a if the same], Line 19 'UnemploymentCompAmt', Line 20a 'SocSecBnftAmt', [all occurrences of 'OtherIncomeAmt' in 'OtherIncomeTypeStatement' attached to Line 21] and [all occurrences of Schedule C, Line 1 'GrossReceiptsOrSalesAmt'] unless [any of the following lines has a value greater than zero: Line 13 'CapitalGainLossAmt', Line 17 'RentalRealESTAmt'] or Combat Pay has been excluded from wages.	Incorrect Data	Reject	Deleted
F1040-071-01	Form 1040, Line 61 'WithholdingTaxAmt' must not be greater than the sum of the following: [Line 7 'WagesSalariesAndTipsAmt' and Line 8a 'TaxableInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and (the larger of Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRAAmt' or zero if the same) and (the larger of Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' or zero if the same) and Line 19 'UnemploymentCompAmt' and Line 20a 'SocSecBnftAmt' and (all occurrences of 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21) and (all occurrences of Schedule C(Form 1040), Line 1d 'TotalGrossReceiptsAmt') and (all occurrences of Schedule C-EZ(Form 1040), Line 1d 'TotalGrossReceiptsAmt')] unless one of the following is true: (1) Line 13 'CapitalGainLossAmt' has a value greater than zero; (2) Line 17 'RentalRealESTAmt' has a value greater than zero; (3) Combat Pay has been excluded from wages.	Incorrect Data	Reject	New
F1040-074-01	If Form 1040, Line 76 'AmountOwedAmt' has a non-zero value and Line 77 'EsPenaltyAmt' has a zero value or is not present, then Line 60 'TotalTaxAmt' must be greater than Line 72 'TotalPaymentsAmt'.	Incorrect Data	Reject	Deleted
F1040-074-02	If Form 1040, Line 76 'AmountOwedAmt' has a non-zero value and Line 77 'EsPenaltyAmt' has a zero value or has no entry, then Line 60 'TotalTaxAmt' must be greater than Line 72 'TotalPaymentsAmt'.	Incorrect Data	Reject	New
F1040-075	Form 1040, Line 6c, for each dependent provided, if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding line 6c(3) 'DependentRelationship' must have one of the following values: CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW or FOSTERCHILD.	Incorrect Data	Reject	Active

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F1040-076	Form 1040, Line 6c, for each dependent provided, if Line 6c (4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17.	Incorrect Data	Reject	Active
F1040-077	If Form 1040, Line 51 'ChildTaxCreditAmt' or Line 65 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 51 and Line 65 cannot exceed an amount equal to \$1000 times the number of qualifying children.	Incorrect Data	Reject	Active
F1040-079	Form 1040, Line 65 'AdditionalChildTaxCreditAmt' must be equal to Form 8812, Line 13 'AdditionalChildTaxCreditAmt'.	Data Mismatch	Reject	Active
F1040-081-01	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then it must be equal to Form 8863, Line 23 'NonrefundableEducationCrAmt'.	Data Mismatch	Reject	Deleted
F1040-081-02	Form 1040, Line 49 'EducationCreditAmt' must be equal to Form 8863, Line 23 'NonrefundableEducationCrAmt'.	Data Mismatch	Reject	New
F1040-082	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" - 179999. (2) Filing Status "Single", "Head of household", "Qualifying widower" - 89999.	Incorrect Data	Reject	Active
F1040-083	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 49 'EducationCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-084	If the sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt', and Line 33 'StudentLoanInterestDedAmt', is greater than \$150,000 for Filing Status "Married Filing Jointly" (or \$75,000 for Filing Status "Single" or "Head of household" or "Qualifying widower"), then Line 33 'StudentLoanInterestDedAmt' must have zero value or not be present.	Incorrect Data	Reject	Active
F1040-085	If Form 1040, Line 33 'StudentLoanInterestDedAmt' has a non-zero value, then Form 1040, Line 3 checkbox "Married filing separately" must not be checked (element 'IndividualReturnFilingStatusCd' must not have the value 3).	Incorrect Data	Reject	Active
F1040-087	If the tax return is not eligible to claim Earned Income Credit, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-088	If [State Code of the Filer's address in the Return Header is equal to "AS", "GU", "MP", "PR" or "VI"] or [the Filer's address in the Return Header is a foreign address], then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-089-01	If Form 1040, 'ThirdPartyDesigneeInd' has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' or 'Preparer' must have a value.	Missing Data	Reject	Disabled
F1040-089-02	If Form 1040, 'ThirdPartyDesigneeName' or 'Preparer' has a value, then 'ThirdPartyDesigneePhone' and 'ThirdPartyDesigneePIN' must have a value.	Missing Data	Reject	Disabled
F1040-090	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then Form 1040 Surviving Spouse Indicator checkbox 'SurvivingSpouseInd' must be checked.	Missing Data	Reject	Active
F1040-091	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-092	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.	Missing Data	Reject	Active
F1040-094	If 'PrimaryDateOfDeath' has a value, then it must match that in the e-File database.	Incorrect Data	Reject	Deleted
F1040-096	If 'SpouseDateOfDeath' has a value, then it must match that in the e-File database.	Incorrect Data	Reject	Deleted
F1040-097	If 'PrimaryDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject	Deleted
F1040-098	If 'SpouseDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject	Deleted
F1040-099	If 'PrimaryDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.	Missing Data	Reject	Deleted
F1040-100	If 'SpouseDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.	Missing Data	Reject	Deleted
F1040-101	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain either " DECD" or "<DECD".	Incorrect Data	Reject	Active
F1040-102	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain "DECD &".	Incorrect Data	Reject	Active
F1040-103	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value, then Filer Name in the Return Header must contain " DECD".	Incorrect Data	Reject	Active
F1040-104	Earned Income Credit may not be claimed by residents of the U.S. Possessions or Foreign Countries.	Incorrect Data	Reject	Active
F1040-105	If Form 1040, Line 64b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2 (for the Primary and/or Spouse), Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' is equal to "Q".	Incorrect Data	Reject	Active
F1040-106-01	If Form 1040, Line 74a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached.	Missing Document	Reject	Deleted
F1040-106-02	If Form 1040, Line 74a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached to Line 74a.	Missing Document	Reject	New
F1040-107-01	Form 8888 must not be present in the return if Form 1040, Line 74b 'RoutingTransitNumber', or Line 74c 'BankAccountInd', or Line 74d 'DepositorAccountNumber' has a value.	Incorrect Data	Reject	Active
F1040-110	If Form 1040, Line 2 checkbox "Married filing jointly" or Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the Spouse Name Control must be provided in the Return Header.	Missing Data	Reject	Active
F1040-111	The total number of Dependent Name Controls that is provided on Form 1040, Line 6c must be equal to the sum of the following values: Line 6c 'NumOfChildWhoLivedWithYouCnt', Line 6c 'NumOfChildNotLivingWithYouCnt' and Line 6c 'NumOfOtherDepdListedCnt'	Data Mismatch	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-112	The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than [\$5.00 plus(+) Form 1040, Line 7 'WagesSalariesAndTipsAmt' plus(+) (sum of all Schedule C(Form 1040), Line 1 'GrossReceiptsOrSalesAmt' for which 'StatutoryEmployeeOrQJVInd' is checked)] unless Form 1040, Line 7 'WagesLit' of "Wages Not Shown Schedule" [WagesNotShownSchedule] is equal to "AB" or "SNE" or "PYAB" or the Allocation Record is present in the return.	Incorrect Data	Reject	Deleted
F1040-112-01	The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than sum of [\$5 and Form 1040, Line 7 'WagesSalariesAndTipsAmt' and (sum of all Schedule C(Form 1040), Line 1c, 'StatutoryEmployeeW2IncomeAmt') and (sum of all Schedule C-EZ(Form 1040), Line 1c, 'StatutoryEmployeeW2IncomeAmt')] unless one of the following is true: (1) Form 1040, Line 7 'WagesLit' of [WagesNotShownSchedule] has the value ("AB" or "SNE" or "PYAB") (2) the [AllocationRecord] is present in the return.	Math Error	Reject	New
F1040-113	Preparer SSN or PTIN or STIN or Preparer Firm ID Number in the Return Header must be provided if any of the following fields are present: Name of Paid Preparer, Preparer Self-Employed Ind, Preparer Firm Name, Preparer Firm Address.	Missing Data	Reject	Deleted
F1040-115	If Form 1040 'NonPaidPreparerCd' has a value, then the following fields in the Return Header must not have a value or not be provided: ['PreparerPersonName', Preparer SSN, Preparer PTIN, Preparer STIN, 'PreparerFirmName', 'PreparerFirmIDNumber', Preparer Address] and checkbox 'SelfEmployed' must not be checked.	Incorrect Data	Reject	Deleted
F1040-116	If the PIN Type Code in the Return Header is equal to "Self-Select On-Line", then the following fields must be present in the Return Header: IP Address, IP Date, IP Time, IP Timezone	Missing Data	Reject	Deleted
F1040-118-01	Tax returns from the U.S. Possessions of American Samoa, Guam, U.S. Virgin Islands and the Commonwealth of the Northern Mariana Islands may not be electronically filed.	Unsupported	Reject	Active
F1040-119	Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.	Incorrect Data	Reject	Active
F1040-122-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$40,545; Line 64a 'EarnedIncomeCreditAmt' - \$3,050.	Incorrect Data	Reject	Deleted
F1040-122-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values given below: Line 37 'AdjustedGrossIncomeAmt' - 40545; Line 64a 'EarnedIncomeCreditAmt' - 3050.	Incorrect Data	Reject	New
F1040-123-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$35,535; Line 64a 'EarnedIncomeCreditAmt' - \$3,050.	Incorrect Data	Reject	Deleted
F1040-123-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 35535; Line 64a 'EarnedIncomeCreditAmt' - 3050.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-124-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$45,373; Line 64a 'EarnedIncomeCreditAmt' - \$5,036.	Incorrect Data	Reject	Deleted
F1040-124-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 45373; Line 64a 'EarnedIncomeCreditAmt' - 5036.	Incorrect Data	Reject	New
F1040-125-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$40,363; Line 64a 'EarnedIncomeCreditAmt' - \$5,036.	Incorrect Data	Reject	Deleted
F1040-125-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 40363; Line 64a 'EarnedIncomeCreditAmt' - 5036.	Incorrect Data	Reject	New
F1040-126	If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040 Line 7 has the value "FEC", then the corresponding amount 'WagesAmt' must be greater than zero and 'FECRecord' must be present in the return.	Incorrect Data	Reject	Deleted
F1040-129	'EmployeeTIN' and 'EmployeeNameControl' provided in the "FEC Record" [FECRecord] must be the same as [the Primary SSN and the Primary Name Control] or [the Spouse SSN and the Spouse Name Control] in Return Header.	Data Mismatch	Reject	Deleted
F1040-130	If in the "FEC Record" [FECRecord], checkbox 'WorkPerformedResidingInUSInd' is checked, then 'CountryCd' must be "US".	Data Mismatch	Reject	Deleted
F1040-131	If in the "FEC Record" [FECRecord], 'CountryCd' has the value "US", checkbox 'WorkPerformedResidingInUSInd' must be checked.	Missing Data	Reject	Deleted
F1040-134	If Form 1040 Line 53c 'creditFormsStatement' has the value "SCH R", then Schedule R (Form 1040) must be present in the return.	Missing Document	Reject	Active
F1040-135	If Schedule R (Form 1040) is present in the return, then Form 1040 Line 53c 'creditFormsStatement' must have the value "SCH R".	Missing Data	Reject	Active
F1040-136-01	If Form 8888 is present in the return, then Form 1040, Line 74a checkbox 'Form8888Ind' must be checked.	Missing Data	Reject	Active
F1040-139	If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then Schedule R (Form 1040) must be present in the return.	Missing Document	Reject	Active
F1040-141	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then "FEC Record" [FECRecord] cannot be present in the return and 'WagesLit' in 'WagesNotShownSchedule' attached to form 1040 Line 7 cannot have a value of "FEC".	Incorrect Data	Reject	Active
F1040-142	If one of the tax payers is 70 1/2 years or older at the end of the tax year, then Form 1040, Line 32 'IRADeductionAmt' cannot have a value greater than zero unless Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the other taxpayer is under age 70 1/2.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-144	If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then neither 'SurvivingSpouseInd' nor 'PersonalRepresentativeInd' can be present in the return.	Incorrect Data	Reject	Deleted
F1040-145	If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then Form 1040 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' must not be present in the return.	Incorrect Data	Reject	Deleted
F1040-148-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$48,362; Line 64a 'EarnedIncomeCreditAmt' - \$5,666.	Incorrect Data	Reject	Deleted
F1040-148-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 48362; Line 64a 'EarnedIncomeCreditAmt' - 5666.	Incorrect Data	Reject	New
F1040-149-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following fields cannot exceed their respective values: Line 37 'AdjustedGrossIncomeAmt' - \$43,352; Line 64a 'EarnedIncomeCreditAmt' - \$5,666.	Incorrect Data	Reject	Deleted
F1040-149-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then both of the following must not be greater than their respective values: Line 37 'AdjustedGrossIncomeAmt' - 43352; Line 64a 'EarnedIncomeCreditAmt' - 5666.	Incorrect Data	Reject	New
F1040-151-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have a value 2) and Form 1040, Line 63 'MakingWorkPayCrAmt' has a value greater than zero, then Primary SSN in the Return Header cannot equal an ITIN.	Incorrect Data	Reject	Deleted
F1040-151-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and Line 63 'MakingWorkPayCrAmt' has a value greater than zero, then 'PrimarySSN' in the Return Header must not be an ITIN.	Incorrect Data	Reject	New
F1040-152-01	If Form 1040, Line 63 'MakingWorkPayCrAmt' has a non zero value and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 63 'MakingWorkPayCrAmt' cannot exceed \$400.00.	Incorrect Data	Reject	Deleted
F1040-152-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 63 'MakingWorkPayCrAmt' must not be greater than 400.	Incorrect Data	Reject	New
F1040-153-01	If Form 1040, Line 63 'MakingWorkPayCrAmt' has a non zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 63 'MakingWorkPayCrAmt' cannot exceed \$800.00.	Incorrect Data	Reject	Deleted
F1040-153-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 63 'MakingWorkPayCrAmt' must not be greater than 800.	Incorrect Data	Reject	New
F1040-154-01	Form 1040, Line 63 'MakingWorkPayCrAmt' must be equal to Schedule M (Form 1040), Line 11 'MakingWorkPayCrAmt'.	Data Mismatch	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-155	If Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then Form 1040, Line 16b 'ForeignEmployerPensionCd' must equal "FEP" and "FEC Record" [FECRecord] must be present in the return.	Incorrect Data	Reject	Active
F1040-156	If Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then it must be equal to 'ForeignPensionTaxableAmt' in the "FEC Record" [FECRecord].	Data Mismatch	Reject	Active
F1040-157-01	If Form 1040, Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then it must equal Form 8863, Line 14 'RefundableAmerOppCreditAmt'.	Data Mismatch	Reject	Deleted
F1040-157-02	Form 1040, Line 66 'RefundableAmerOppCreditAmt' must be equal Form 8863, Line 14 'RefundableAmerOppCreditAmt'.	Data Mismatch	Reject	New
F1040-158	If Form 1040, Line 21 checkbox 'ProtectiveSec108iELCRecordInd' is checked, then the attachment "General dependency Medium" [GeneralDependencyMedium] with Description beginning with 'Section 108(i) election explanation' must be attached to Form 1040.	Missing Document	Reject	Deleted
F1040-159-01	If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then all of the following must apply: Line 74d 'DepositorAccountNumber' must equal "BONDS" and Line 74c 'BankAccountInd' must equal "2" and Line 74a 'RefundAmt' must be greater than zero and a multiple of \$50 and cannot exceed \$5,000 and PrimaryDateOfDeath and SpouseDateOfDeath must not have a value.	Incorrect Data	Reject	Deleted
F1040-160-01	If Form 1040, Line 74d 'DepositorAccountNumber' equals "BONDS", then Line 74b 'RoutingTransitNumber' must equal "043736881".	Incorrect Data	Reject	Deleted
F1040-160-02	If Form 1040, Line 74d 'DepositorAccountNumber' has the value "BONDS", then Line 74b 'RoutingTransitNumber' must be equal to "043736881".	Incorrect Data	Reject	New
F1040-161-01	If Form 1040, Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" - 179999. (2) Filing Status "Single, "Head of Household", "Qualifying Widower" - 89999.	Incorrect Data	Reject	Deleted
F1040-162	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Name in the Return Header must contain an ampersand.	Incorrect Data	Reject	Active
F1040-163-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value 2) and Form 1040, Line 63 'MakingWorkPayCrAmt' has a value greater than zero, then both the Primary SSN and the Spouse SSN in the Return Header cannot equal an ITIN. One of the SSNs must be a valid SSN.	Incorrect Data	Reject	Deleted
F1040-163-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Line 63 'MakingWorkPayCrAmt' has a value greater than zero, then both 'PrimarySSN' and 'SpouseSSN' in the Return Header must not be an ITIN. One of the SSNs must be a valid SSN.	Incorrect Data	Reject	New
F1040-164	IRS Master File indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance.	Incorrect Data	Reject	Deleted
F1040-165-02	If the filer is a bona fide resident of Puerto Rico, then Line 63 'MakingWorkPayCrAmt' must be zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-168-01	If Form 8888 is present in the return, then the following fields on Form 1040 must not be present: Line 74b 'RoutingTransitNumber', Line 74c 'BankAccountInd', and Line 74d 'DepositorAccountNumber'.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-169	The total number of checkboxes checked on Form 1040, Line 6a 'ExemptPrimaryInd' and Line 6b 'ExemptSpouseInd' must be equal to the value on Line 6 'TotalExemptPrimaryAndSpouseCnt'.	Incorrect Data	Reject	Active
F1040-170	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Line 6 'TotalExemptPrimaryAndSpouseCnt' must have a value greater than zero.	Incorrect Data	Reject	Active
F1040-171	If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then one of the following must be checked: [Line 2 checkbox "Married filing Jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), or Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4)].	Incorrect Data	Reject	Deleted
F1040-171-01	If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then one of the following must be checked: [Line 2 checkbox "Married filing Jointly" or Line 3 checkbox "Married filing separately" or Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' must have the value 2 or 3 or 4)].	Incorrect Data	Reject	New
F1040-172	If 'PrimaryDateOfDeath' has a value, then the year of 'PrimaryDateOfDeath' must be equal to the tax year or processing year of the return.	Incorrect Data	Reject	Deleted
F1040-173	If 'SpouseDateOfDeath' has a value, then the year of 'SpouseDateOfDeath' must be equal to the tax year or processing year of the return.	Incorrect Data	Reject	Deleted
F1040-174-01	If Form 1040, checkbox 'CommPropStateRtnInd' is checked, then one of the following must be true:1. Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 3) and (Allocation Record must be present in the return) and (State Code of the Filer's address in the Return Header must be one of the following: "AZ", "CA", "ID", "LA", "NV", "NM", "TX", "WA" or "WI").2. Line 1 checkbox "Single" or Line 4 checkbox "Head of Household" must be checked (element 'IndividualReturnFilingStatusCd' must have the value of 1 or 4)] and (Allocation Record must be present in the return) and the State Code of the Filer's address in the Return Header must have one of the following values : ("CA", "NV", or "WA") .	Incorrect Data	Reject	Deleted
F1040-174-02	If Form 1040, checkbox 'CommPropStateRtnInd' is checked, then one of the following must be true: (1) Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 3) and (Allocation Record must be present in the return) and (State Code of the Filer address in the Return Header must be one of the following: "AZ", "CA", "ID", "LA", "NV", "NM", "TX", "WA" or "WI"). (2) Line 1 checkbox "Single" or Line 4 checkbox "Head of Household" must be checked (element 'IndividualReturnFilingStatusCd' must have the value of 1 or 4)] and (Allocation Record must be present in the return) and the State Code of the Filer address in the Return Header must have one of the following values : ("CA", "NV", or "WA") .	Incorrect Data	Reject	New
F1040-175	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record is present in the return) and (State Code of the Filer's address in the Return Header has one of the following values ("AZ", "CA", "ID", "LA", "NV", "NM", "TX", "WA" or "WI"), then Form 1040, checkbox 'CommPropStateRtnInd' must be checked.	Missing Data	Reject	Deleted
F1040-175-01	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record is present in the return) and (State Code of the Filer address in the Return Header has one of the following values ("AZ", "CA", "ID", "LA", "NV", "NM", "TX", "WA" or "WI"), then Form 1040, checkbox 'CommPropStateRtnInd' must be checked.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-177	If Form 1040, Line 46 'TotalTxBeforeCrAndOtherTxsAmt' has a zero value or is not present, then Form 2441, Line 11 'CrForChildAndDEPDCareAmt' must have a zero value or not be present.	Incorrect Data	Reject	Active
F1040-178	The Primary SSN in the Return Header is locked because the Social Security Administration records have identified the taxpayer as being deceased or per the taxpayer's request.	Incorrect Data	Reject	Deleted
F1040-178-01	The Primary SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records.	Incorrect Data	Reject	New
F1040-179	The Spouse SSN in Return Header is locked because the Social Security Administration records have identified the taxpayer as being deceased or per the taxpayer's request.	Incorrect Data	Reject	Deleted
F1040-179-01	The Spouse SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records.	Incorrect Data	Reject	New
F1040-180	If Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked and Form 1040, Line 56 'exemptSETaxLiteralCd' is not present, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to sum of all Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.	Data Mismatch	Reject	Deleted
F1040-180-01	If Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked and Form 1040, Line 56 'exemptSETaxLiteralCd' does not have a value, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to sum of all Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.	Data Mismatch	Reject	New
F1040-181	Prior Year Returns with the Individual submissions are 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
F1040-182	The ETIN associated with the Individual submission is not a participating transmitter for Prior Year Returns. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.	Unsupported	Reject and Stop	Active
F1040-183	Prior Year returns can only be filed by Practitioner and are currently not accepted for Online filers.	Incorrect Data	Reject and Stop	Active
F1040-184	If Form 1040, Line 74a checkbox 'Form8888Ind' is checked, then Form 8888, Line 1b 'RoutingTransitNumber' must have a value.	Missing Data	Reject	Active
F1040-185	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4) and (Allocation Record is present in the return) and the State Code of the Filer's address in the Return Header has one of the following values : ("CA", "NV", or "WA"), then checkbox 'CommPropStateRtnInd' must be checked.	Missing Data	Reject	Active
F1040-186	'OUOCode' in the Return Header must be six numeric digits.	Incorrect Data	Reject	Active
F1040-187	The following form/dependency cannot be filed electronically in XML format: Schedule A (Form 1040).	Incorrect Data	Reject	Active
F1040-188	IRS records indicate that a First Time Home Buyer Credit was taken. Therefore this return must not be filed through Modernized e-File (MeF).	Unsupported	Reject	Active
F1040-189	If Form 1040, Line 14 'OtherGainLossAmt' has a non-zero value and Line 14 'form4684Cd' does not have the value "FORM 4686, then Line 14 'OtherGainLossamt' must be equal to Form 4797, Line 18b 'RedeterminedGainLoss'.	Data Mismatch	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-190	If Form 2441 is present, at least one of the following must be true unless Form 1040, Line 44 'TaxAmt' has a zero value or is not present: (1) Form 1040, Line 7 'wagesNotShownLitOnlyCd' must have the value "DCB" or (2) Form W-2, Line 10 'DependentCareBenefitsAmt' must be greater than zero or (3) Form 2441, Line 13 'CrForChildAndDEPDCAmt' must be greater than zero.	Incorrect Data	Reject	Disabled
F1040-191	If Form 2210-F is present, then Form 1040, Line 76 'EsPenaltyAmt' must be equal to Form 2210-F, Line 16 'PenaltyAmt'.	Data Mismatch	Reject	New
F1040-192	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 34 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1040-193	Form 1040, Line 26 'MovingExpensesAmt' must be equal to the sum of all Form 3903, Line 5 'MovingDeductionAmt'.	Data Mismatch	Reject	New
F1040-194	Form 1040, Line 45 'AlternativeMinimumTaxAmt' must be equal to Form 6251, Line 35 'AlternativeMinimumTaxAmt'.	Data Mismatch	Reject	New
F1040-195	Form 1040, Line 12 'BusinessIncomeLossAmt' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' and the sum of all Schedule C-EZ (Form 1040) Line 3 'NetProfitAmt'.	Math Error	Reject	New
F1040-196	If Schedule D (Form 1040) and Schedule J (Form 1040) are present in the return, then Form 1040, Line 44 'TaxAmt' must not be less than Schedule J (Form 1040), Line 23 'AverageFarmIncomeTaxAmt'.	Incorrect Data	Reject	New
F1040-197	If Form 1040, Line 58 'TaxOnIRAsAmt' has a non-zero value and 'retirementTaxPlanLiteralCd' does not have a value, then Line 58 'TaxOnIRAsAmt' must be equal to the sum of the following lines on Form 5329: Line 4 'IRAEarlyDistributionsTaxAmt' and Line 8 'EduclRAExcessContribTaxAmt' and Line 17 'IRAExcessContribTaxAmt' and Line 25 'RothIRAExcessContribTaxAmt' and Line 33 'EduclRAExcessContribTaxAmt' and Line 41 'MSAExcessContribTaxAmt' and Line 49 'HSAExcessContribTaxAmt' and Line 53 'RtmntAnntyExcessContribTaxAmt'.	Math Error	Reject	New
F1040-198	If Form 1040, Line 57 'RailroadRetireCode' does not have a value, then Line 57 'UnrptdSocSecAndMedcrTaxAmt' must be equal to the sum of the following: [all Forms 4137, Line 13 'SocSecMedicareTaxUnrptdTipAmt'] and [all Forms 8919, Line 13 'UncollectedSocSecMedTaxAmt'].	Math Error	Reject	New
F1040-203	Form 1040, Line 18 'NetFarmProfitOrLossAmt' must be equal to the sum of all Schedule F (Form 1040), Line 36 'NetFarmProfitOrLoss'.	Data Mismatch	Reject	New
F1040-204	If in [OtherTaxStatement] attached to Form 1040, Line 60, at least one 'OtherTaxLit' has the value "ICR" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 4255, Line 13 'TotalIncreaseInTax' must have a value greater than zero.	Missing Data	Reject	New
F1040-205	If Form 4255 is present in the return, then there must be an [OtherTaxStatement] attached to Form 1040, Line 60, and in [OtherTaxStatement] at least one 'OtherTaxLit' must have the value "ICR" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	New
F1040-206	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule E (Form 1040) is not present in the return, then the sum of the following must not be greater than 3100 if Form 4797 is not present : Line 8a 'TaxableInterestAmt' and Line 8b 'TaxExemptInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and [Line 13 'CapitalGainLossAmt' when greater than zero].	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-207	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatementSchR' has the value "SCH R", then Schedule R (Form 1040) must be present in the return.	Missing Document	Reject	New
F1040-208	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8834' has the value "8834", then Form 8834 must be present in the return.	Missing Document	Reject	New
F1040-209	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8859' has the value "8859", then Form 8859 must be present in the return.	Missing Document	Reject	New
F1040-210	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8910' has the value "8910", then Form 8910 must be present in the return.	Missing Document	Reject	New
F1040-211	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8911' has the value "8911", then Form 8911 must be present in the return.	Missing Document	Reject	New
F1040-212	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8912' has the value "8912", then Form 8912 must be present in the return.	Missing Document	Reject	New
F1040-213	If Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' is checked and Line 53c 'creditFormsStatement8936' has the value "8936", then Form 8936 must be present in the return.	Missing Document	Reject	New
F1040-214	If Schedule R (Form 1040) is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatementSchR' must have the value "SCH R".	Missing Data	Reject	New
F1040-215	If Form 8834 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8834' must have the value "8834".	Missing Data	Reject	New
F1040-216	If Form 8859 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8859' must have the value "8859".	Missing Data	Reject	New
F1040-217	If Form 8910 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8910' must have the value "8910".	Missing Data	Reject	New
F1040-218	If Form 8911 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8911' must have the value "8911".	Missing Data	Reject	New
F1040-219	If Form 8912 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8912' must have the value "8912".	Missing Data	Reject	New
F1040-220	If Form 8936 is present in the return, then Form 1040, Line 53c checkbox 'SpecificOtherCreditsInd' must be checked and Line 53c 'creditFormsStatement8936' must have the value "8936".	Missing Data	Reject	New
F1040-221	If Form 1040, Line 57 'UnrprtdSocSecAndMedcrTaxAmt' has a non-zero value, then either Form 4137 or Form 8919 must be present in the return.	Missing Document	Reject	New
F1040-222	If Form 4137, Line 13 'SocSecMedicareTaxUnrptdTipAmt' has a non-zero value, then Form 1040, Line 57 'UnrprtdSocSecAndMedcrTaxAmt' must have a non-zero value.	Incorrect Data	Reject	New
F1040-223	If Form 8919, Line 13 'UncollectedSocSecMedTaxAmt' has a non-zero value, then Form 1040, Line 57 'UnrprtdSocSecAndMedcrTaxAmt' must have a non-zero value.	Incorrect Data	Reject	New
F1040-225	If Form 1040, Line 52a checkbox 'MortgageIntCreditInd' is checked, then Form 8396 must be attached to Line 52a.	Missing Document	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-226	If Form 1040, Line 53a checkbox 'Form3800Ind' is checked, then Form 3800 must be attached to Line 53a.	Missing Document	Reject	New
F1040-228	If Form 1040, Line 44a checkbox 'Form8814Ind' is checked, then Line 44a 'childInterestAndDividendAmt' must have a non-zero value.	Incorrect Data	Reject	New
F1040-229	If Form 1040, Line 44a checkbox 'Form8814Ind' is checked, then Form 8814 must be attached to Line 44a.	Missing Document	Reject	New
F1040-230	If Form 8814 is present in the return, then Form 1040, Line 44a checkbox 'Form8814Ind' must be checked.	Missing Data	Reject	New
F1040-231	If Form 8814 is present in the return, then Form 1040, Line 44a 'childInterestAndDividendTaxAmt' must have a non-zero value.	Missing Data	Reject	New
F1040-232	If Form 8814 is present in the return then Form 1040, Line 44a 'childInterestAndDividendTaxAmt' must be equal to the sum of all Form 8814, Line 15 'ChildInterestAndDividendTaxAmt'.	Incorrect Data	Reject	New
F1040-233	If Form 8814, Line 12 'ChildNetAdjustedIncomeAmt' has a non-zero value, then Form 1040, Line 21 'TotalOtherIncomeAmt' must have a non-zero value.	Incorrect Data	Reject	New
F1040-234	If Form 8814, Line 12 'ChildNetAdjustedIncomeAmt' has a non-zero value, then in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' must have the value "FORM 8814".	Incorrect Data	Reject	New
F1040-235	If Form 1040, Line 13 'FormF8814Cd' has the value "F8814", then Form 8814 must be present in the return.	Missing Document	Reject	New
F1040-236	If Form 1040, Line 13 'FormF8814Cd' has the value "F8814", then Line 13 'CapitalGainLossAmt' must have a non-zero value.	Missing Data	Reject	New
F1040-237	If Form 1040, Line 44b checkbox 'Form4972Ind' is checked, then Form 4972 must be attached to Line 44b.	Missing Document	Reject	New
F1040-238	If in [OtherTaxStatement] present in the return 'OtherTaxLit' has the value "ADT", then Form 4970 must be present in the return.	Missing Document	Reject	New
F1040-239	If Form 4970 is present in the return, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "ADT".	Missing Data	Reject	New
F1040-240	If Form 1040, Line 3 checkbox "Married filing separately" is checked(element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8815 must not be present in the return.	Incorrect Data	Reject	New
F1040-241	If in [OtherTaxStatement] present in the return 'OtherTaxLit' has the value "FMSR" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 8828, Line 23 'MortgSbsdyRecaptureTaxAmt' must have a non-zero value.	Missing Data	Reject	New
F1040-242	If Form 8828, Line 23 'MortgSbsdyRecaptureTaxAmt' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FMSR" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	New
F1040-243	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "MEDMSA" and the corresponding 'OtherIncomeAmt' has a non-zero value, then Form 8853 must be present in the return.	Missing Document	Reject	New
F1040-244	If Form 8853, Line 12 'TaxableMedicareMSADistriAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] in the return with the value "MEDMSA".	Missing Data	Reject	New
F1040-245	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "MEDMSA" and the corresponding 'OtherTaxAmt' has a non-zero value, then Form 8853 must be present in the return.	Missing Document	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-248	If Form 8853, Line 13b 'MedicareMSAAddnlDistriTaxAmt' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "MED MSA" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	New
F1040-249	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "MSA" and the corresponding 'OtherIncomeAmt' has a non-zero value, then Form 8853 must be present in the return.	Missing Document	Reject	New
F1040-250	If Form 8853, Line 8 'TaxableArcherMSADistriTaxAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] with the value "MSA".	Missing Data	Reject	New
F1040-251	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "MSA", then Form 8853 must be present in the return.	Missing Document	Reject	New
F1040-252	If Form 8853, Line 9b 'ArcherMSAAddnlDistriTaxAmt' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "MSA".	Missing Data	Reject	New
F1040-253	If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentsLitCd' has the value "MSA", then Form 8853 must be present in the return.	Missing Document	Reject	New
F1040-254	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "LTC", then Form 8853 must be present in the return.	Missing Document	Reject	New
F1040-255	If Form 8853, Line 26 'LTCTaxablePaymentsAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] with the value "LTC".	Missing Data	Reject	New
F1040-256	If Form 1040, Line 70b checkbox 'Form4136Ind' is checked, then Form 4136 must be attached to Line 70b.	Missing Document	Reject	New
F1040-257	If Form 4136 is present in the return, then Form 1040, Line 70b checkbox 'Form4136Ind' must be checked.	Missing Data	Reject	New
F1040-258	Form 1040, Line 70 'OtherPaymentsAmt' must be equal to the sum of the following: [all occurrences of Form 2439, Line 2 'TaxPaidByRegInvstCoOrReInvstTr'] and Form 4136, Line 17 'TotalIncomeTaxCredit' and Form 8801, Line 27 'CurrentYearRefundableAMTCrAmt', and [all occurrences of Form 8885, Line 5 'HealthCoverageTaxCreditAmt'].	Math Error	Reject	New
F1040-259	If Form 1040, Line 57a checkbox 'Form4137Ind' is checked, then Form 4137 must be attached to Line 57a.	Missing Document	Reject	New
F1040-260	If the tax payer is 70 ½ years or older at the end of the tax year, and Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 32 'IRADeductionAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1040-261	If both Primary and Spouse are 70 ½ years or older at the end of the tax year, and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 32 'IRADeductionAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F1040-262	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then Form 2555-EZ must not be present in the return.	Incorrect Data	Reject	New
F1040-263	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then Form 2555 must not be present in the return.	Incorrect Data	Reject	New
F1040-264	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555", then Form 2555 must be present in the return.	Missing Document	Reject	New
F1040-265	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555-EZ", then Form 2555-EZ must be present in the return.	Missing Document	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-266	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555", then the corresponding 'OtherIncomeAmt' must be equal to the sum of all Forms 2555, Line 45 'foreignEarnedIncPYExclusionAmt'.	Math Error	Reject	New
F1040-267	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555-EZ", then the corresponding 'OtherIncomeAmt' must be equal to the sum of all Forms 2555-EZ, Line 18 'ForeignEarnedIncExclusionAmt'.	Math Error	Reject	New
F1040-268	If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentsLitCd' has the value "FORM 2555", then Form 2555 must be present in the return.	Missing Document	Reject	New
F1040-271	If Form 1040, Line 52b checkbox 'AdoptionCreditInd' is checked, then Form 8839 must be attached to Line 52b.	Missing Document	Reject	New
F1040-272	If in [WagesNotShownSchedule] present in the return, 'WagesLit' has the value "AB" or "SNE" or "PYAB", then Form 8839 must be attached to Form 1040, Line 52b.	Missing Document	Reject	New
F1040-273	If Form 1040, Line 52c checkbox 'ResidentialEnergyCreditAmt' is checked and Form 1040, Line 52 'CreditsFromFormsAmt' has a non-zero value, then Form 5695 must be attached to Line 52c.	Missing Document	Reject	New
F1040-276	If Form 5695 is present in the return, then Form 1040, Line 52c checkbox 'ResidentialEnergyCreditAmt' must be checked.	Missing Data	Reject	New
F1040-277	If Form 5695 is present in the return, then Form 1040, Line 52 'CreditsFromFormsAmt' must have a non-zero value.	Missing Data	Reject	New
F1040-278	If Form 1040, Line 71 'Form8689Amt' has a non-zero value, then Form 8689 must be present in the return.	Missing Document	Reject	New
F1040-279	If Form 1040, Line 70c checkbox 'Form8801Ind2' is checked, then Form 8801 must be attached to Line 70c.	Missing Document	Reject	New
F1040-280	If Form 1040, Line 53b checkbox 'Form8801Ind' is checked, then Form 8801 must be attached to Line 53b.	Missing Document	Reject	New
F1040-281	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "FORM 8697" and the corresponding 'OtherTaxAmt' has a non-zero value, then there must be at least one Form 8697 with a non-zero value in Part I, Line 10d 'NetAmountOfInterestYouOwe1' or Part II, Line 11d, 'NetAmountOfInterestYouOwe2'.	Missing Data	Reject	New
F1040-282	If Form 8697, Part I, Line 10d 'NetAmountOfInterestYouOwe1' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FORM 8697" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	New
F1040-283	If Form 8697, Part II, Line 11d 'NetAmountOfInterestYouOwe2' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FORM 8697" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	New
F1040-284	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "FORM 8866", then Form 8866, Line 10(d) 'NetAmountOfInterestYouOwe' must have a non-zero value.	Missing Data	Reject	New
F1040-285	If Form 8866, Line 10(d) 'NetAmountOfInterestYouOwe' has a non-zero value, then there must be an 'OtherTaxLit' in [OtherTaxStatement] in the return with the value "FORM 8866".	Missing Data	Reject	New
F1040-286	If Form 1040, Line 53 'OtherCreditsAmt' has a non-zero value, then one of the following forms must be present in the return: Form 3800 or Form 8801 or Form 8834 or Form 8859 or Form 8910 or Form 8911 or Form 8912 or Form 8936 or Schedule R(Form 1040A or 1040).	Missing Document	Reject	New
F1040-287	If in [OtherTaxStatement] present in the return, 'OtherTaxLit' has the value "LIHCR", then Form 8611 must be present in the return.	Missing Document	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-288	If Form 1040, Line 60 checkbox 'Form8693ApprovedInd' is checked, then Form 1040, Line 60 'Form8693ApprovedDt' must have a value.	Missing Data	Reject	New
F1040-289	If Form 1040, Line 60 'Form8693ApprovedDt' has a value, then Form 1040, Line 60 checkbox 'Form8693ApprovedInd' must be checked.	Missing Data	Reject	New
F1040-290	If Form 1040, Line 70a checkbox 'Form2439Ind' is checked, then Form 2439 must be attached to 70a.	Missing Document	Reject	New
F1040-291	If Form 1040, Line 71 'OtherPaymentsAmt' has a non-zero value, then one of the following checkboxes must be checked: Line 71a 'Form2439Ind' or Line 71b 'Form4136Ind' or Line 71c 'Form8801Ind' or Line 71d 'Form8885Ind'.	Missing Data	Reject	New
F1040-292	If in [WagesNotShownSchedule] present in the return, 'WagesLit' has the value "F8919", then the corresponding amount must be equal to the sum of all Form 8919, Line 6 'TotalWagesWithNoWithholdingAmt'.	Incorrect Data	Reject	New
F1040-293	The sum of all Form 8919, Line 6 'TotalWagesWithNoWithholdingAmt' must be equal to 'WagesNotShownAmt' in [WagesNotShownSchedule] for which 'WagesLit' has the value "F8919".	Incorrect Data	Reject	New
F1040-294	If Form 1040, Line 43 'ScheduleQCd' has the value "SCH Q", then Schedule E (Form 1040) must be present in the return.	Missing Document	Reject	New
F1040-295	If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value, then Form 8917 must be attached to Line 34.	Missing Document	Reject	New
F1040-296	If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both Line 6a 'ExemptPrimaryInd' and line 6b 'ExemptSpouseInd' must be checked.	Missing Data	Reject	New
F1040-297	If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 6a 'ExemptPrimaryInd' must be checked.	Missing Data	Reject	New
F1040-298	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [both PrimaryDateOfDeath and SpouseDateOfDeath have a value] and Line 73a 'RefundAmt' has a non-zero value, then two Forms 1310 must be present in the return.	Missing Document	Reject	New
F1040-299	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and PrimaryDateOfDeath has a value and Line 73a 'RefundAmt' has a non-zero value, then no more than one Form 1310 must be present in the return.	Multiple Documents	Reject	New
F1040-300	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and PrimaryDateOfDeath has a value and Line 73a 'RefundAmt' has a non-zero value, then Form 1310, Line C checkbox 'OtherPersonClaimingRefundInd' must be checked.	Missing Data	Reject	New
F1040-301	If Form 1040, Line 70d checkbox 'Form8885Ind' is checked, then Form 8885 must be attached to Line 70d.	Missing Document	Reject	New
F1040-302	If Form 8885 is present in the return, then Form 1040, Line 70d checkbox 'Form8885Ind' must be checked.	Missing Data	Reject	New
F1040-303	If in [OtherTaxStatement] attached to Form 1040, Line 60, 'OtherTaxLit' has a value of "HSA", then Form 8889 must be attached to Line 25.	Missing Document	Reject	New
F1040-304	If Form 1040, Line 25 'HealthSavingsAccountDedAmt' has a non-zero value, then Form 8889 must be attached to Line 25.	Missing Document	Reject	New

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F1040-305	Form 1040, Line 35 'DomesticProductionActDedAmt' must be equal to Form 8903, Line 25 'DomesticProductionDeduction'.	Data Mismatch	Reject	New
F1040-307	If Form 1040, Line 57b checkbox 'Form8919Ind' is checked, then Form 8919 must be attached to Line 57b.	Missing Document	Reject	New
F1040-308	If Form 8919 is present in the return, then Form 1040, Line 57b checkbox 'Form8919Ind' must be checked.	Missing Data	Reject	New
F1040-309	'SpouseSSN' in the Return Header must not equal a 'DependentSSN' on this tax return.	Incorrect Data	Reject	New
F1040-310	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then 'PrimarySignature' must have a value in the Return Header.	Missing Data	Reject	New
F1040-311	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then 'SpouseSignature' must have a value in the Return Header.	Missing Data	Reject	New
F1040-312	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' has a value and 'SpouseDateOfDeath' has a value, then 'PrimarySignature' must have a value in the Return Header.	Missing Data	Reject	New
F1040-313	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and 'SpouseSignature' does not have a value in the Return Header, then 'PrimarySignature' must have a value in the Return Header.	Missing Data	Reject	New
F1040-314	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and 'PrimarySignature' does not have a value in the Return Header, then 'SpouseSignature' must have a value in the Return Header.	Missing Data	Reject	New
F1040-315	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd2' has a value and 'SpouseSignature' does not have a value in the Return Header, then 'PrimarySignature' must have a value in the Return Header.	Missing Data	Reject	New
F1040-316	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd2' has a value and 'PrimarySignature' does not have a value in the Return Header, then 'SpouseSignature' must have a value in the Return Header.	Missing Data	Reject	New
F1040-317	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and 'SpouseSignature' does not have a value in the Return Header, then 'PrimarySignature' must have a value in the Return Header.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-318	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and 'PrimarySignature' does not have a value in the Return Header, then 'SpouseSignature' must have a value in the Return Header.	Missing Data	Reject	New
F1040-319	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.	Incorrect Data	Reject	New
F1040-320	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDateOfDeath' does not have a value, then 'PrimaryDateOfBirth' in the Return Header must match the e-File database.	Incorrect Data	Reject	New
F1040-321	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'SpecialProcessingLiteralCd2' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDateOfDeath' does not have a value, then 'SpouseDateOfBirth' in the Return Header must match the e-File database.	Incorrect Data	Reject	New
F1040-322	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 5700 or 7100 or 8500.	Incorrect Data	Reject	New
F1040-323	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 5700 or 6800 or 7900.	Incorrect Data	Reject	New
F1040-324	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 8400 or 9800 or 11200.	Incorrect Data	Reject	New
F1040-325	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 5 checkbox "Qualifying widower" is checked (element 'IndividualReturnFilingStatusCd' has the value 5), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 11400 or 12500 or 13600 or 14700 or 15800.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-326	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' are checked] and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) and Form 4563 are not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to one of the following: 11400 or 12500 or 13600 or 14700 or 15800.	Incorrect Data	Reject	New
F1040-327	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widower" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 4 or 5) and Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 89999.	Incorrect Data	Reject	New
F1040-328	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Line 66 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 179999.	Incorrect Data	Reject	New
F1040-329	If Form 1040, Line 69 'ExcessSocSecAndTier1RRTATaxAmt' has a non-zero value, then at least two Forms W-2 must be present in the return.	Missing Document	Reject	New
F1040-330	If Form 1040, Line 69 'ExcessSocSecAndTier1RRTATaxAmt' has a non-zero value, then Line 7 'WagesSalariesAndTipsAmt' must be greater than 106800.	Missing Document	Reject	New
F1040-331	If Form 1040, Line 73b 'RoutingTransitNumber' is equal to "043736881", then Line 73d 'DepositorAccountNumber' must have the value "BONDS".	Incorrect Data	Reject	New
F1040-332	If Form 1040, Line 73b 'RoutingTransitNumber' is equal to "043736881", then Line 73c 'BankAccountTypeCd' must have the value "2".	Incorrect Data	Reject	New
F1040-333	If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then Line 74a 'RefundAmt' must have a value greater than zero and a multiple of 50 but less than 5001.	Incorrect Data	Reject	New
F1040-334	If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then 'PrimaryDateOfDeath' must not have a value.	Incorrect Data	Reject	New
F1040-335	If Form 1040, Line 74b 'RoutingTransitNumber' is equal to "043736881", then 'SpouseDateOfDeath' must not have a value.	Incorrect Data	Reject	New
F1040-338	If Form 1040, Line 14 'form4684Cd' has the value "FORM 4684", then Form 4684 must be present in the return.	Missing Document	Reject	New
F1040-510	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return.	Incorrect Data	Reject	Active
F1040-512	Each Dependent's SSN on this return cannot be used on another return as a Primary or Secondary SSN with Line 6a checkbox 'ExemptPrimaryInd' or Line 6b checkbox 'ExemptSpouseInd' checked on that return.	Incorrect Data	Reject	Active
F1040-513	If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then Spouse SSN in the Return Header must not be the same as a Primary SSN or a 'DependentSSN' on another tax return.	Incorrect Data	Reject	Active
F1040-522	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Primary Date of Birth (for the Primary SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and ('SpecialProcessingLiteralCd' or 'SpecialProcessing LiteralCd2' or 'SpecialProcessingCodeTxt') has a value].	Database Validation Error	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-523	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and ('SpecialProcessingLiteralCd' or 'SpecialProcessing LiteralCd2' or 'SpecialProcessingCodeTxt') has a value].	Database Validation Error	Reject	Deleted
F1040-542	'PrimaryDateOfDeath' must have a value in the Return Header, when IRS records show a date of death for the Primary SSN.	Missing Data	Reject	New
F1040-543	'SpouseDateOfDeath' must have a value in the Return Header, when IRS records show a date of death for the Spouse SSN.	Missing Data	Reject	New
F1040-563	Form 1040, for each dependent that has Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked, the corresponding Line 6c(2) 'DependentSSN' must only be used once as a qualifying child.	Incorrect Data	Reject	Active
F1040-599	MeF cannot accept this return at this time because certain aspects of the return cannot be validated. This return must be paper filed or e-filed through legacy.	Incorrect Data	Reject	Active
F1040-670-01	If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" then the following fields must have a value in the Return Header: Primary Date Of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'], Spouse Signature.	Missing Data	Reject	Deleted
F1040-671-01	If the 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt' has a value], and the following fields in the Return Header are present: Primary Date of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'], Primary Signature.	Incorrect Data	Reject	Deleted
F1040-674	If the 'PINTypeCode' in the Return Header is present, then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.	Incorrect Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-675	If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeroes, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value and 'PrimaryDateOfDeath' has a value.	Incorrect Data	Reject	Deleted
F1040-676	If the 'PINTypeCode' in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary Signature and Spouse Signature in the Return Header must have a value, unless (1) either one or both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value and only one of Primary Signature and Spouse Signature in the Return Header is present.	Missing Data	Reject	Deleted
F1040-679-01	If 'PINTypeCode' 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 the e-File database, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'] in the Return Header matches the e-File database.	Database Validation Error	Reject	Deleted
F1040-680-01	If 'PINTypeCode' in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'] in the Return Header must match the e-File database, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'] in the Return Header matches the e-File database.	Incorrect Data	Reject	Deleted
F1040-681-01	If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" then the following fields must have a value in the Return Header: Primary Date Of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'], Spouse Signature.	Missing Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-682-01	If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and the following fields in the Return Header are present: Primary Date of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'], Primary Signature.	Missing Data	Reject	Deleted
F1040-697	If 'PINTypeCode' in the Return Header equals "Practitioner", then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.	Incorrect Data	Reject	Deleted
F1040-698	If 'PINTypeCode' in the Return Header equals "Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeros, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingLiteralCd2' or 'SpecialProcessingCodeTxt'] has a value and the Primary Signature in the Return Header contains five digits which are not all zeros.	Missing Data	Reject	Deleted
F1099R-001	If Form 1099-R has a US address in the Payers Address, the 'State' and 'ZipCode' must be present. The first five digits of the Payer's Zip Code must be with in the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Missing Data	Reject	Deleted
F1099R-002	If Form 1099-R has a US Address in the Payers Address, then 'State' must have a value.	Missing Data	Reject	New
F1099R-003	If Form 1099-R has a US Address in the Payers Address, then 'ZipCode' must have a value.	Missing Data	Reject	New
F1099R-004	If Form 1099-R has a US Address in the Payers Address, then the first five digits of the Payers Zip Code must be with in the valid ranges of Zip codes listed for the corresponding State Abbreviation. See Publication 4164.	Incorrect Data	Reject	New
F1099R-499	Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	Deleted
F1099R-499-01	Form 1099-R, 'PayerFederalIdNumber' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	New
F1099R-502	Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' must match data in the e-File database.	Incorrect Data	Reject	Deleted
F1099R-502-01	Form 1099-R, 'PayerFederalIdNumber' must match data in the e-File database.	Incorrect Data	Reject	New
F1099R-505	Form 1099-R, Payer Identification Number 'PayerFederalIdNumber' was issued in the current processing year.	Incorrect Data	Reject	Deleted
F1099R-505-01	Form 1099-R, 'PayerFederalIdNumber' was issued after the tax year in the Return Header.	Incorrect Data	Reject	New
F1116-001	Among all Forms 1116 present in the return which do not have a value for 'AlternativeMinimumTaxCd', there must be only one Form 1116 with each one of the following checkboxes checked: 'ForeignIncPassiveCategoryInd', 'ForeignIncGeneralCategoryInd', 'ForeignIncSection901Ind', 'ForeignIncResourcedTreatyInd', 'ForeignIncLumpSumDistribInd'.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1116-002	Among all Forms 1116 present in the return with 'AlternativeMinimumTaxCd' having the value "AMT", there must be only one Form 1116 with each one of the following checkboxes checked: 'ForeignIncPassiveCategoryInd', 'ForeignIncGeneralCategoryInd', 'ForeignIncSection901Ind', 'ForeignIncResourcedTreatyInd', 'ForeignIncLumpSumDistribInd'.	Incorrect Data	Reject	New
F1116-003	If for any country in Form 1116, Part II, column (n) 'OtherCurrencyTaxPaidAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).	Missing Document	Reject	New
F1116-004	If Form 1116, Line 10 'ForeignTaxCrCarrybackOrOverAmt' has a non-zero value, then [ForeignTaxCrCarrybackComputationStatement] must be attached to Line 10.	Missing Data	Reject	New
F1116-005	If Form 1116, Line 12 'ForeignTaxReductionAmt' has a non-zero value, then [ForeignTaxReductionStatement] must be attached to Line 12.	Missing Data	Reject	New
F1116-006	If only one Form 1116 is present in the return, then Line 28 'SmlrOfRtnTaxOrForeignTaxCrAmt' must be equal to Line 22 'GrossForeignTaxCreditAmt'.	Data Mismatch	Reject	New
F1116-007	If only one Form 1116 is present in the return, then all of the following must be equal to zero if an amount is entered: Line 23 'ForeignPassiveIncTaxCreditAmt', Line 24 'ForeignGeneralIncTaxCreditAmt', Line 25 'ForeignIncRsrcdTreatyTaxCrAmt', Line 26 'ForeignIncLumpSumDistribCrAmt', Line 27 'TentativeForeignTaxCreditAmt'.	Incorrect Data	Reject	New
F1310-001	Form 1310, Name Control of the person claiming refund 'PersonNameControlTxt' and SSN of Person claiming Refund 'RefundClaimantSSN' must match the e-File database.	Database Validation Error	Reject	New
F1310-002	Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) in the return.	Incorrect Data	Reject	New
F1310-004	Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) in the return.	Incorrect Data	Reject	New
F1310-005	If two Forms 1310 are present in the Return, their 'DecedentSSN's must not be equal.	Incorrect Data	Reject	New
F1310-006	Form 1310, 'RefundDueTaxYear' must be equal to the Tax Year in the Return Header.	Incorrect Data	Reject	New
F1310-007	Form 1310, the year of 'DeathDt' must not be less than the Tax Year in the Return Header.	Incorrect Data	Reject	New
F1310-008	Form 1310, 'DeathDt' must be the same as 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' in the return.	Data Mismatch	Reject	New
F1310-009	Form 1310, Part II, Line 2a 'CourtAppointedReplInd' must have a choice of "No" indicated.	Missing Data	Reject	New
F1310-010	Form 1310, Part II, Line 2b 'RepresentativeToBeAppointedInd' must have a choice of "No" indicated .	Missing Data	Reject	New
F1310-011	Form 1310, Part II, line 3 'PaymentAccordingToStateLawInd' must have a choice of "Yes" indicated.	Missing Data	Reject	New
F1310-012	Form 1310, 'RefundClaimantSSN' must not be equal to the 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	New
F1310-014	Form 1310, 'RefundClaimantSSN' must be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) in the return.	Incorrect Data	Reject	New
F1310-015	Form 1310, 'RefundClaimantSSN' must not be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 3) in the return.	Incorrect Data	Reject	New
F2106-001	Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F2106-002	There can be no more than 2 Forms 2106 present whose 'SocialSecurityNumber' is the same as the Primary SSN in the Return Header.	Incorrect Data	Reject	Active
F2106-003	There can be no more than 2 Forms 2106 present whose 'SocialSecurityNumber' is the same as the Spouse SSN in Return Header.	Incorrect Data	Reject	Active
F2106EZ-001	Form 2106-EZ, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F2106EZ-002	If two Forms 2106-EZ are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	New
F2106EZ-003	The SSN on Form 2106-EZ must not be equal to the SSN on a Form 2106 in the same return.	Incorrect Data	Reject	New
F2120-001	Form 2120, 'CalendarYear' must be equal to the Tax Year in the Return Header.	Incorrect Data	Reject	New
F2120-002	Form 2120, 'QualifyingPersonName' must be equal to one of the Dependent's name on Line 6c of the return.	Incorrect Data	Reject	New
F2120-003	Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	New
F2120-004	Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F2120-005	Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not have the following values: "123456789", "111111111", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", "999999999".	Incorrect Data	Reject	New
F2210-001-01	If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' or Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then "Waiver Explanation Statement" [WaiverExplanationStatement] must be attached to Form 2210.	Missing Document	Reject	Deleted
F2210-002-01	If Form 2210 is present, then one or more of the checkboxes on Part II, Lines A through E must be checked.	Incorrect Data	Reject	Deleted
F2210-002-02	One or more of the checkboxes on Form 2210, Part II, Line A through F must be checked.	Incorrect Data	Reject	New
F2210-003	If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Part III, Line 17 or Part IV, Line 31.	Missing Document	Reject	New
F2210-004	If Form 2210, Part II, Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Part III, Line 17 or Part IV, Line 31.	Missing Document	Reject	New
F2210F-001	If Form 2210-F, Part I, Line A checkbox 'PenaltyWaiverRequestInd' is checked, then [WaiverExplanationStatement] must be attached to Line 16.	Missing Document	Reject	New
F2439-002	Form 2439, 'ShareholderSSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the return header of Form 1040.	Data Mismatch	Reject	New
F2439-003	If Form 2439 is attached to Form 1040, Line 71a 'Form2439Ind', then 'ShareholderSSN' must have a value."	Missing Data	Reject	New
F2439-502	Form 2439, 'RegInvstCoOrReinvstTrustEIN' must match data in the e-File database.	Incorrect Data	Reject	New
F2439-505	Form 2439, 'RegInvstCoOrReinvstTrustEIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	New
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.	Incorrect Data	Reject	Active
F2441-002-01	If Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part II, Line 11 'CrForChildAndDEPDCareAmt', or Part III, Line 29 'NetAllowableAmt' has a value greater than zero, then Part II, Line 2(b) 'QualifyingPersonSSN' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in "CPYE Explanation Statement" [CPYEEExplanationStatement] attached to Part II, Line 9.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F2441-004-01	If Form 2441, Part II, Line 11 'CrForChildAndDEPDCareAmt' has a value greater than zero and (Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2)) and [Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part III, Line 29 'NetAllowableAmt' has a value greater than zero], then Part II, Line 4 'PrimaryEarnedIncomeAmt' must have a value greater than zero.	Incorrect Data	Reject	Active
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.	Incorrect Data	Reject	Active
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.	Incorrect Data	Reject	Active
F2441-011	If "CPYE Explanation Statement" [CPYEEExplanationStatement] 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'.	Missing Data	Reject	Active
F2441-012-01	If Form 2441, Part II, Line 11 'CrForChildAndDEPDCareAmt' has a value greater than zero, and (Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2)) and [Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part III, Line 29 'NetAllowableAmt' has a value greater than zero], then Part II, Line 4 'PrimaryEarnedIncomeAmt' and Part II, Line 5 'SpouseEarnedIncomeAmt' must have a value greater than zero. However, if Form 1040, 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then only one of the earned income amounts (Line 4 'PrimaryEarnedIncomeAmt' or Line 5 'SpouseEarnedIncomeAmt') needs to have a value greater than zero.	Incorrect Data	Reject	Active
F2441-013	Form 2441, Part I, Line 1(b), each 'SeeW2Cd' that has the value "SEEW2", the corresponding Line 1(c) shall not have a value for 'SSN' or 'EIN' or 'TaxExempt' or 'LAFCP' and Line 1(d) 'PaidAmt' must be zero if an amount is entered.	Incorrect Data	Reject	Active
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.	Incorrect Data	Reject	Active
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.	Duplicate Condition	Reject	Active
F2555-001	Form 2555, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F2555-002	If two Forms 2555 are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	New
F2555-003	Form 2555, Line 42 'ForeignEarnedIncExclusionAmt' must not be greater than Line 26 'ForeignEarnedIncomeAmt'.	Incorrect Data	Reject	New
F2555-004	If Form 2555, Line 10 'BonaFideResidenceEndDt' is equal to "20091231", then 'BonaFideResidenceBeginDt' must not be after "20090101".	Incorrect Data	Reject	New
F2555-005	If Form 2555, Line 10 'BonaFideResidenceContinuedCd' has the value "CONTINUE", then 'BonaFideResidenceBeginDt' must not be after "20090101".	Incorrect Data	Reject	New
F2555-006	If Form 2555, Line 10 'BonaFideResidenceEndDt' is before "20091231", then 'BonaFideResidenceBeginDt' must not be after "20080101".	Incorrect Data	Reject	New
F2555-007	If Form 2555, Line 13a "SubmittedNonResidentStmntInd" has a choice of "Yes" indicated, then Line 13b 'RequiredToPayIncomeTaxInd' must not have a choice of "No" indicated.	Incorrect Data	Reject	New
F2555-008	If Form 2555, Line 8a checkbox 'SeparateForeignResidenceInd' has a choice of "Yes" indicated, then Line 8b 'SeparateForeignResLocationTxt' must have a value.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F2555-009	If Form 2555, Line 8a checkbox 'SeparateForeignResidenceInd' has a choice of "Yes" indicated, then Line 8b 'SeparateForeignResidenceDayCnt' must have a non-zero value.	Missing Data	Reject	New
F2555-010	Form 2555, Line 36 'HousingExclusionAmt' must not be greater than Line 34 'EmployerProvidedHousingAmt'.	Incorrect Data	Reject	New
F2555-011	Form 2555, Line 43 'TentativeIncomeExclusionAmt' must be equal to the sum of Line 36 'HousingExclusionAmt' and 42 'ForeignEarnedIncExclusionAmt'.	Math Error	Reject	New
F2555-012	If Form 2555, Line 6b checkbox 'NoFrngEarnIncExclAfter1981Ind' is checked, then Line 6c 'ForeignEarnIncExclRevokedInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	New
F2555-013	If Form 2555, Line 6b checkbox 'NoFrngEarnIncExclAfter1981Ind' is checked, then Line 6d 'ForeignEarnIncExclRevokeTaxYr' must not have a value.	Incorrect Data	Reject	New
F2555-014	If Form 2555, Line 6b checkbox 'NoFrngEarnIncExclAfter1981Ind' is checked, then Line 6d 'foreignEarnIncExclRevokeTypeCd' must not have a value.	Incorrect Data	Reject	New
F2555-015	If Form 2555, Line 44 'DeductionAllocToExcludedIncAmt' has a non-zero value, then [DeductionsAllocableToExcludedIncomeStatement] must be attached to Line 44.	Missing Document	Reject	New
F2555EZ-001	Form 2555-EZ, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F2555EZ-002	If two Forms 2555-EZ are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	New
F2555EZ-003	Form 2555EZ, Line 18, 'ForeignEarnedIncExclusionAmt' must not be greater than (Line 17, 'TotalForeignEarnedIncomeAmt' or 91400).	Incorrect Data	Reject	New
F2555EZ-004	If Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' is equal to "20091231", then 'BonaFideResidenceBeginDt' must not be after "20090101".	Incorrect Data	Reject	New
F2555EZ-005	If Form 2555-EZ, Line 1b 'BonaFideResidenceContinuedCd' has the value "CONTINUE", then 'BonaFideResidenceBeginDt' must not be after "20090101".	Incorrect Data	Reject	New
F2555EZ-006	If Form 2555-EZ, Line 1a 'BonaFideResidentInd' has a choice of "Yes" indicated, then Line 1b 'BonaFideResidenceBeginDt' must have a value.	Missing Data	Reject	New
F2555EZ-007	If Form 2555-EZ, Line 1a 'BonaFideResidentInd' has a choice of "Yes" indicated, then Line 1b 'BonaFideResidenceEndDt' or 'BonaFideResidenceContinuedCd' must have a value.	Missing Data	Reject	New
F2555EZ-008	If Form 2555-EZ, Line 2a 'PhysicalPresenceInd' has a choice of "Yes" indicated, then Line 2b 'PhysicalPresenceBeginDt' must have a value.	Missing Data	Reject	New
F2555EZ-009	If Form 2555-EZ, Line 2a 'PhysicalPresenceInd' has a choice of "Yes" indicated, then Line 2b 'PhysicalPresenceEndDt' or 'PhysicalPresenceContinuedCd' must have a value.	Missing Data	Reject	New
F2555EZ-010	Form 2555-EZ, Line 3 'TaxHomeTestInd' must have a choice of "Yes" indicated.	Missing Data	Reject	New
F2555EZ-011	If Form 2555-EZ, Line 10b checkbox 'NoFrngEarnIncExclAfter1981Ind' is checked, then Line 10c 'ForeignEarnIncExclRevokedInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	New
F2555EZ-012	If Form 2555-EZ, Line 10b checkbox 'NoFrngEarnIncExclAfter1981Ind' is checked, then Line 10d 'ForeignEarnIncExclRevokeTaxYr' must not have a value.	Incorrect Data	Reject	New
F3468-006	If Form 3468, Line 11h 'CertifiedHistStructGOZCrAmt' has a value, then Line 11k 'NPSPProjectNum' or Line 11k 'EIN' must be present.	Missing Data	Reject	New
F3468-007	If Form 3468, Line 11i 'CalcCertHistStrctrAffctMWDAAMt' has a value, then Line 11k 'NPSPProjectNum' or Line 11k 'EIN' must be present.	Missing Data	Reject	New
F3468-008	If Form 3468, Line 11j 'OtherCertHistoricStructures' has a value, then Line 11k 'NPSPProjectNum' or Line 11k 'EIN' must be present.	Missing Data	Reject	New
F3468-009	If Form 3468, Line 11k 'NPSPProjectNum' has a value, then Line 11l 'DateOfNPSApproval' must have a value	Missing Data	Reject	New
F3468-010	If Form 3468, Line 11k 'EIN' has a value, then Line 11l 'DateOfNPSApproval' must have a value.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3800-120-01	If Form 3800, Line 29h "SmallEmployerHIPCcreditAmt" has a non-zero value, then Form 8941 must be present in the return.	Missing Data	Reject	Deleted
F3800-121	If Form 3800, Line 1d 'EINOfPassThroughEntityHsingCr' has no value and Form 3800, Line 1d 'CYLowIncomeHousingCr' has a non-zero value, then Form 8586 must be present in the return.	Missing Document	Reject	Deleted
F3800-122	If Form 3800, Line 3 'CurrentYearPassiveActyCredits' has a non-zero value, then Line 3 'CurrentYearPassiveActyCredits' must not be greater than Form 3800, Line 2 'CurrentYearGeneralBusCr'.	Math Error	Reject	Deleted
F3800-123	If Form 3800, Line 5 'PssvActyCreditsAllowedCY' has a non-zero value, then Form 8582-CR must be present in the return unless Form 3800, Line 5 'PssvActyFromPubTradedPrtshp' is checked.	Missing Document	Reject	Deleted
F3800-124	If Form 3800, Line 8 'CurrentYearGeneralBusinessCr' and Line 13 'NetIncomeTax' amounts are positive, then Form 6251 must be present in the return.	Missing Document	Reject	Deleted
F3800-125	If Form 3800, Line 1a 'CurrentYearInvestmentCredit' has a value, then it must be greater than or equal to zero.	Missing Data	Reject	Deleted
F3800-126	If Form 3800, Line 1i 'EINOfPassThruEntityNewMarketCr' has no value and Line 1i 'CurrentYearNewMarketsCredit' has a non-zero value, then Form 8874 must be present in the return.	Missing Document	Reject	Deleted
F3800-127	If Form 3800, Line 1k 'CYEmplrProvChildlCareFcltsCr' has a non-zero value and Line 1k 'EINOfPassThruEntChildCareCr' has no value, then Form 8882 must be present in the return.	Missing Document	Reject	Deleted
F3800-128	If Form 3800, Line 1v 'AgriculturalChemicalsCredit' has a non-zero value, then 'AgriculturalChemicalsCredit' must be less than or equal to 2,000,000.	Missing Document	Reject	Deleted
F3800-129	If Form 3800, Line 1l 'CurrentYearBiodieselFuelCredit' has a non-zero value, then Form 8864 must be present in the return.	Missing Document	Reject	Deleted
F3800-130	If Form 3800, Line 1a 'CurrentYearInvestmentCredit' has a non-zero value, then Form 3468 must be present in the return.	Missing Document	Reject	Deleted
F3800-131	If Form 3800, Line 1j 'CYSmallEmployerPensionPlanCr' has a non-zero value, then Form 8881 must be present in the return.	Missing Document	Reject	Deleted
F3800-132	If Form 3800, Line 1u 'MineRescueTeamTrainingCredit' has a non-zero value, then Form 8923 must be present in the return.	Missing Document	Reject	Deleted
F4136-001	If Form 4136, Line 4e(d) 'NontaxableUseTaxedAt044Credit' has a non-zero value, then Line 4e(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-002	If Form 4136, Line 4f(d) 'NontaxableUseTaxedAt219Credit' has a non-zero value, then Line 4f(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-003	If Form 4136, Line 1c(d) 'NontaxableUseOfGasolineCredit' has a non-zero value, then Line 1a(c) 'OffHwyBusinessGasolineGallons' or Line 1b(c) 'FarmingPurposesGasolineGallons' or Line 1c(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-004	If Form 4136, Line 2a(d) 'AviationGasolineCredit' has a non-zero value, Line 2a(c) 'AviationGasolineGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-005	If Form 4136, Line 2b(d) 'NontaxableAviationGasolineCr' has a non-zero value, then Form 4136 Line 2b(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-006	If Form 4136, Line 3b(d) 'NontxUseFarmUndyedDslFuelCr' has a non-zero value, then Line 3b(c) 'UseOnFarmUndyedDieselFuelGals' must have a non-zero value.	Missing Data	Reject	New
F4136-007	If Form 4136, Line 3c(d) 'TrainUseOfUndyedDieselCredit' has a non-zero value, then Line 3c(c) 'TrainUseOfUndyedDieselGal' must have a non-zero value.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4136-008	If Form 4136, Line 3d(d) 'UseOfUndyedDieselInBusesCredit' has a non-zero value, then Line 3d(c) 'UseOfUndyedDieselBusesGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-009	If Form 4136, Line 3e(d) 'ExportedUndyedDieselFuelCr' has a non-zero value, then Line 3e(c) 'ExportedUndyedDieselFuelGals' must have a non-zero value.	Missing Data	Reject	New
F4136-010	If Form 4136, Line 4b(d) 'UndyedKeroseneForFarmingCredit' has a non-zero value, then Line 4b(c) 'UndyedKeroseneForFarmingGal' must have a non-zero value.	Missing Data	Reject	New
F4136-011	If Form 4136, Line 4c(d) 'UseOfUndyedKeroseneCredit' has a non-zero value, then Line 4c(c) 'UndyedKeroseneBusesGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-012	If Form 4136 Line 4d(d) 'ExportedUndyedKeroseneCredit' has a non-zero value, then Line 4d(c) 'ExportedUndyedKeroseneGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-013	If Form 4136, Line 5b(d) 'KeroseneTaxedAt219Credit' has a non-zero value, then Line 5b(c) 'KeroseneTaxedAt219Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-014	If Form 4136, Line 6a(d) 'StateLocalGovtDieselCredit' has a non-zero value, then Line 6a(c) 'StateLocalGovtDieselGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-015	If Form 4136 Line 7b(d) 'KeroseneSoldBlockedPumpCredit' has a non-zero value, then 4136 Line 7b(c) 'BlockedPumpKeroseneGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-016	If Form 4136, Line 7c(d) 'UseInCertainBusesCredit' has a non-zero value then, Line 7c(c) 'UseInCertainBusesGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-017	If Form 4136, Line 8a(d) 'UseCmrclAviation219KeroseneCr' has a non-zero value, then Line 8a(c) 'UseCmrclAviation219Kerosene' must have a non-zero value.	Missing Data	Reject	New
F4136-018	If Form 4136, Line 8b(d) 'UseCmrclAviation244KeroseneCr' has a non-zero value, then Line 8b(c) 'UseCmrclAviation244Kerosene' must have a non-zero value.	Missing Data	Reject	New
F4136-019	If Form 4136 Line 8c(d) 'NonexemptUseNonCmrclAviationCr' has a non-zero value, then Line 8c(c) 'NonexemptUseNonCmrclAviation' must have a non-zero value.	Missing Data	Reject	New
F4136-020	If Form 4136, Line 8d(d) 'OtherNontaxableUseTaxedAt244Cr' has a non-zero value, then Line 8d(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-021	If Form 4136, Line 8e(d) 'OtherNontaxableUseTaxedAt219Cr' has a non-zero value, then Line 8e(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-022	If Form 4136, Line 9a(d) 'AlcoholFuelMixtureEthanolCr' has a non-zero value, then Line 9a(c) 'AlcoholFuelMixtureEthanolGals' must have a non-zero value.	Missing Data	Reject	New
F4136-023	If Form 4136, Line 9b(d) 'AlcoholFuelMixtureAlcoholCr' has a non-zero value, then Line 9b(c) 'AlcoholFuelMixtureAlcoholGals' must have a non-zero value.	Missing Data	Reject	New
F4136-024	If Form 4136, Line 10a(d) 'BiodieselMixtureCredit' has a non-zero value, then Line 10a(c) 'BiodieselMixtureGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-025	If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCredit' has a non-zero value, then Line 10b(c) 'AgriBiodieselMixtureGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-026	If Form 4136, Line 10c(d) 'RenewableDieselMixtureCredit' has a non-zero value, then Line 10c(c) 'RenewableDieselMixtureGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-027	If Form 4136, Line 11a(d) 'NontxLiquifiedPetroleumGasCr' has a non-zero value, then Line 11a(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-028	If Form 4136, Line 11b(d) 'NontxPSeriesFuelsCredit' has a non-zero value, then Line 11b(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-029	If Form 4136, Line 11c(d) 'NontxCompressedNaturalGasCr' has a non-zero value, then Line 11c(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New

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F4136-030	If Form 4136, Line 11d(d) 'NontxLiquifiedHydrogenCredit' has a non-zero value, then Line 11d(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-031	If Form 4136 Line 11f(d) 'NontxLiqHydrCrBnsDerBiomassCr' has a non-zero value, then Line 11f(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-032	If Form 4136 Line 11g(d) 'NontxLiquifiedNaturalGasCredit' has a non-zero value, then Line 11g(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-033	If Form 4136, Line 12a(d) 'LiquifiedPetroleumGasCredit' has a non-zero value, then Line 12a(c) 'LiquifiedPetroleumGas' must have a non-zero value.	Missing Data	Reject	New
F4136-034	If Form 4136 Line 12c(d) 'CompressedNaturalGasCredit' has a non-zero value, then Line 12c(c) 'CompressedNaturalGas' must have a non-zero value.	Missing Data	Reject	New
F4136-035	If Form 4136, Line 12b(d) 'PSeriesFuelsCredit' has a non-zero value, then Form 12b(c) 'PSeriesFuels' must have a non-zero value.	Missing Data	Reject	New
F4136-036	If Form 4136, Line 12d(d) 'LiquifiedHydrogenCredit' has a non-zero value, then Line 12d(c) 'LiquifiedHydrogen' must have a non-zero value.	Missing Data	Reject	New
F4136-037	If Form 4136, Line 12e(d) 'LiquifiedFuelDerivedFromCoalCr' has a non-zero value, then Line 12e(c) 'LiquifiedFuelDerivedFromCoal' must have a non-zero value.	Missing Data	Reject	New
F4136-038	If Form 4136, Line 12f(d) 'LiqHydrCrBnsDerFromBiomassCr' has a non-zero value, then Line 12f(c) 'LiqHydrCrBnsDerFromBiomass' must have a non-zero value.	Missing Data	Reject	New
F4136-039	If Form 4136, Line 12g(d) 'LiquifiedNaturalGasCredit' has a non-zero value, then Line 12g(c) 'LiquifiedNaturalGas' must have a non-zero value.	Missing Data	Reject	New
F4136-040	If Form 4136, Line 13a(d) 'DieselFuelSoldCredit' has a non-zero value, then 13a(c) 'DieselFuelSoldGallons' must have a non-zero value	Missing Data	Reject	New
F4136-041	If Form 4136, Line 13b(d) 'KeroseneSoldCredit' has a non-zero value, then Line 13b(c) 'KeroseneSoldGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-042	If Form 4136, Line 11h (d) 'LiquefiedGasBiomassCredit' has a non-zero value, then Line 11h(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-043	If Form 4136, Line 14a(d) 'NontxUseDieselWaterEmulsionCr' has a non-zero value, then Line 14a(c) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-044	If Form 4136, Line 14b(d) 'ExpNontxUseDieselWaterEmIsnCr' has a non-zero value, then Line 14b(c) 'ExpNontxUseDieselWaterEmIsn' must have a non-zero value.	Missing Data	Reject	New
F4136-045	If Form 4136, Line 15a(d) 'BlenderCrUseDieselWaterEmIsnCr' has a non-zero value, then Line 15a(c) 'BlenderCrUseDieselWaterEmIsn' must have a non-zero value.	Missing Data	Reject	New
F4136-046	If Form 4136, Line 16a(d) 'ExportedDyedDieselFuelCredit' has a non-zero value, then Line 16a(c) 'ExportedDyedDieselFuelGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-047	If Form 4136, Line 16b(d) 'ExportedDyedKeroseneCredit' has a non-zero value, then Line 16b(c) 'ExportedDyedKeroseneGallons' must have a non-zero value.	Missing Data	Reject	New
F4136-048	If Form 4136, Line 2d(d) 'LUSTTaxAviationFuelCredit' has a non-zero value, then Line 2d(c) 'LUSTTaxAviationFuels' must have a non-zero value.	Missing Data	Reject	New
F4136-049	If Form 4136, Line 5e(d) 'LUSTTaxAvnFuelCredit' has a non-zero value, then Line 5e(c) 'LUSTTaxAvnFuel' must have a non-zero value.	Missing Data	Reject	New
F4136-050	If Form 4136, Line 12h(d) 'LiqfdGasBiomassCredit' has a non-zero value, then Line 12h(c) 'LiqfdGasBiomass' must have a non-zero value.	Missing Data	Reject	New
F4136-051	If Form 4136, Line 12i(d) 'CompressedGasBiomassCredit' has a non-zero value, then Line 12i(c) 'CompressedGasBiomass' must have a non-zero value.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4136-052	If Form 4136, Line 3 'UndyedDieselUseException' check box is checked, then [EvidenceOfDyedDieselFuelStatement], must be attached to Line 3.	Missing Data	Reject	New
F4136-053	If Form 4136, Line 4 'UndyedKeroseneUseException' check box is checked, then 'EvidenceOfDyedKeroseneStatement', must be attached.	Missing Data	Reject	New
F4136-054	If Form 4136, Line 6 'UndyedDieselSalesException' check box is checked, then [EvidenceOfDyedDieselFuelSoldStatement] or [ToWhomDieselFuelSoldStatement] must be attached to Line 6.	Missing Data	Reject	New
F4136-055	If Form 4136, Line 7 'UndyedKeroseneSalesException' check box is checked, then 'EvidenceOfDyedKeroseneSoldStatement' must be attached to Line 7.	Missing Data	Reject	New
F4136-056	If Form 4136, Line 6a(d) 'StateLocalGovtDieselCredit' has a non-zero value, then Line 6 'RegistrationUndyedDiesel' must have a value.	Missing Data	Reject	New
F4136-057	If Form 4136, Line 6b(d) 'UndyedDieselFuelBusesCredit' has a non-zero value, then Line 6 'RegistrationUndyedDiesel' must have a value.	Missing Data	Reject	New
F4136-058	If Form 4136, Line 7b(d) 'KeroseneSoldBlockedPumpCredit' has a non-zero value, then Line 7 'RegistrationUndyedKerosene' must have a value.	Missing Data	Reject	New
F4136-059	If Form 4136, Line 7c(d) 'UseInCertainBusesCredit' has a non-zero value, then Line 7 'RegistrationUndyedKerosene' must have a value.	Missing Data	Reject	New
F4136-060	If Form 4136 Line 8a(d) 'UseCmrclAviation219KeroseneCr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.	Missing Data	Reject	New
F4136-061	If Form 4136 Line 8b(d) 'UseCmrclAviation244KeroseneCr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.	Missing Data	Reject	New
F4136-062	If Form 4136 Line 8c(d) 'NonexemptUseNonCmrclAviationCr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.	Missing Data	Reject	New
F4136-063	If Form 4136 Line 8d(d) 'OtherNontaxableUseTaxedAt244Cr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.	Missing Data	Reject	New
F4136-064	If Form 4136 Line 8e(d) 'OtherNontaxableUseTaxedAt219Cr' has a non-zero value then, Line 8 'RegistrationVendorsAviation' must have a value.	Missing Data	Reject	New
F4136-065	If Form 4136, Line 5c(d) 'NontaxableUseTaxedAt244Cr' has a non-zero value, then Line 5c(c)'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-066	If Form 4136, Line 5d(d) 'NontaxableUseTaxedAt219Cr' has a non-zero value, then Line 5c(d) 'Gallons' must have a non-zero value.	Missing Data	Reject	New
F4136-067	If Form 4136, Line 9a(d) 'AlcoholFuelMixtureEthanolCr' has a non-zero value, then Line 9 'RegistrationNumberAlcoholFuel' must have a value.	Missing Data	Reject	New
F4136-068	If Form 4136, Line 9b(d) 'AlcoholFuelMixtureAlcoholCr' has a non-zero value, then Line 9 'RegistrationNumType' must have a value.	Missing Data	Reject	New
F4136-069	If Form 4136, Line 10a(d) 'BiodieselMixtureCredit' has a non-zero value, then Line 10 'RegistrationNumberBiodiesel' must contain a value.	Missing Data	Reject	New
F4136-070	If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCredit' has a non-zero value, then Line 10 'RegistrationNumberBiodiesel' must contain a value.	Missing Data	Reject	New
F4136-071	If Form 4136, Line 10c(d) 'RenewableDieselMixtureCredit' has a non-zero value, then Line 10 'RegistrationNumberBiodiesel' must contain a value.	Missing Data	Reject	New
F4136-072	If Form 4136, Line 12a(d) 'LiquifiedPetroleumGasCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4136-073	If Form 4136, Line 12b(d) 'PSeriesFuelsCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.	Missing Data	Reject	New
F4136-074	If Form 4136, Line 12c(d) 'CompressedNaturalGasCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.	Missing Data	Reject	New
F4136-075	If Form 4136, Line 12d(d) 'LiquifiedHydrogenCredit' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.	Missing Data	Reject	New
F4136-076	If Form 4136, Line 12e (d) 'LiquifiedFuelDerivedFromCoalCr' has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.	Missing Data	Reject	New
F4136-077	If Form 4136, Line 12f (d) 'LiqHydrcrbnsDerFromBiomassCr', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.	Missing Data	Reject	New
F4136-078	If Form 4136, Line 12g (d) 'LiquifiedNaturalGasCredit', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.	Missing Data	Reject	New
F4136-079	If Form 4136, Line 12h (d) 'LiqfdGasBiomassCredit', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.	Missing Data	Reject	New
F4136-080	If Form 4136, Line 12i (d) 'CompressedGasBiomassCredit', has a non-zero value, then Line 12 'RegistrationAlternativeFuel' must have a value.	Missing Data	Reject	New
F4136-081	If Form 4136, Line 13a(d) 'DieselFuelSoldCredit' has a non-zero value, then Line 13 'RegistrationNumberCreditCard' must have a value.	Missing Data	Reject	New
F4136-082	If Form 4136, Line 13b(d) 'KeroseneSoldCredit' has a non-zero value, then Line 13 'RegistrationNumberCreditCard' must have a value.	Missing Data	Reject	New
F4136-083	If Form 4136, Line 13c(d) 'AviationKeroseneCredit' has a non-zero value, then Line 13 'RegistrationNumberCreditCard' must have a value.	Missing Data	Reject	New
F4136-084	If Form 4136, Line 15(d) 'BlenderCrUseDieselWaterEmlsnCr' has a non-zero value, then Line 15 'RegistrationNumberDieselWater' must have a value.	Missing Data	Reject	New
F4137-001	Form 4137, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F4137-002	If two Forms 4137 are present in the return, then their 'SSN's must not be equal.	Incorrect Data	Reject	New
F4563-001	Form 4563, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F4563-002	If two Forms 4563 are present in the return, then their 'SSN's must not be equal.	Incorrect Data	Reject	New
F4684-001	If more than one Form 4684 is present in the return, then only one Form 4684 shall have non-zero values in the following: Line 13 'TotalNetCasualtyOrTheftLoss' Line 14 'TotalCasualtyOrTheftGain' Line 15 'TotalGainMinusTotalLoss' Line 20 'TenPercentOfAdjGrossIncome' Line 21 'CalcAdjGrolncmMinusTotNetLoss'	Missing Data	Reject	Deleted
F4684-001-01	If more than one Form 4684 is present in the return, then only one Form 4684 can have non-zero values in the following: Line 13 'TotalNetCasualtyOrTheftLoss', Line 14 'TotalCasualtyOrTheftGain', Line 15 'TotalGainMinusTotalLoss', Line 16 'TotalLossMinusTotalTheftGain', Line 17 'PriorYearDisasterLossInd', Line 17 'PriorYearDisasterLossAmt', Line 18 'DiffDisasterLossMinusGainAmt', Line 19 'TenPercentOfAdjGrossIncome', Line 20 'CalcAdjGrolncmMinusTotNetLoss', Line 21 'TotalCasualtyTheftDeductions'.	Missing Data	Reject	New
F4684-002	If Form 4684, 'RevenueProcedureCd' has a value of "Revenue Procedure 2009-20" then a binary attachment beginning with Description "RevenueProcedure2009-20" must be present in the return or the 'AppendixAPaperDocumentInd' in the Return Header must have a choice of "Yes" indicated.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4797-005	If Form 4797, Line 5(g) 'GainLossForm8824' has a non-zero value, then Form 8824 must be present in the return.	Data Mismatch	Reject	New
F4797-006	If Form 4797, Line 16 'OrdGainLossLikeKindExchg8824' has a non-zero value, then Form 8824 must be present in the return.	Data Mismatch	Reject	New
F4797-007	Form 4797, Line 3(g) 'GainForm4684' must not be greater than the sum of all Form 4684, Line 42 'LongTermProplIncomePlusGain'.	Data Mismatch	Reject	New
F4835-001	The sum of all Forms 4835, Line 32 'NetFarmRentalIncomeOrLossAmt' must be equal to Schedule E(Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt'.	Data Mismatch	Reject	New
F4835-002	If Form 4835, Line 33b checkbox 'SomeInvestmentIsNotAtRisk' is checked, then Form 6198 or Form 8582 must be present in the return.	Missing Document	Reject	New
F4835-004	If Form 4835, Line 8 'CarAndTruckExpenses' has a non-zero value, then Form 4562 must be present in the return.	Missing Document	Reject	New
F4952-001	Form 4952, Line 1 'InvestmentInterestExpenseAmt' or Line 2 'PriorYrDisallowInvsmtIntExpAmt' or Line 8 'InvestmentInterestExpDeductAmt' must have a non-zero value.	Incorrect Data	Reject	New
F4972-001	Form 4972, Line 1 'DistributionOfQualifiedPlanInd' must not have a choice of "No" indicated.	Incorrect Data	Reject	New
F4972-002	Form 4972, Line 2 'RolloverInd' must not have a choice of "Yes" indicated.	Incorrect Data	Reject	New
F4972-003	Form 4972, Line 5a 'PriorYearDistributionInd' must not have a choice of "Yes" indicated.	Incorrect Data	Reject	New
F4972-004	Form 4972, Line 5b 'BeneficiaryDistributionInd' must not have a choice of "Yes" indicated.	Incorrect Data	Reject	New
F4972-005	Only one of the two choices given below is allowed on Form 4972: a choice of "No" for Line 3 'EmployeeBeneficiaryDistrlInd' or a choice of "No" for Line 4 'QualifyingAge5YearMemberInd'.	Incorrect Data	Reject	New
F4972-006	At least one of the following must have a non-zero value on Form 4972: Line 7 'CapitalGainTimesElectionPctAmt' or Line 8 'LumpSumDistriOrdinaryIncmtAmt' or Line 29 'LumpSumRsdAnnuityAvgTaxAmt'.	Missing Data	Reject	New
F4972-007	If two Forms 4972 are present in the return, then their 'SSN's must not be equal.	Incorrect Data	Reject	New
F5329-001	Form 5329, 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header	Incorrect Data	Reject	New
F5329-002	If two Forms 5329 are present in the return, then their 'SSN's must not be equal.	Incorrect Data	Reject	New
F5405-001	If Form 8859 is present in the return, then Form 5405 must not be present in the return.	Incorrect Data	Reject	New
F5405-002	Form 5405, Line B 'AssetOwnershipPurchasedDt' must be within the date range from 04/08/2008 to 12/01/2009 (both days inclusive).	Incorrect Data	Reject	New
F5405-003	Form 5405, Line 16 'FirstTimeHmByrRepaymentAmt' must be less than Line 10 'HomeBuyerCreditAmt'.	Incorrect Data	Reject	New
F5405-004	If form 5405, Line 12 checkbox 'HomeSoldMilitaryExtDutyInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	New
F5405-005	If form 5405, Line 13a checkbox 'HomeSoldToUnrltPrsnWithGainInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	New
F5405-006	If form 5405, Line 13b checkbox 'HomeSoldToUnrltPrsnNoGainInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	New
F5405-007	If form 5405, Line 13c checkbox 'HomeSoldToRelatedPersonInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	New
F5405-008	If form 5405, Line 13d checkbox 'HomeConvertedToBusinessUseInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	New
F5405-009	If form 5405, Line 13e checkbox 'HomeTransferredToSpouseOrExInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F5405-010	If form 5405, Line 13f checkbox 'HomeDestrCondemnNewHomeInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	New
F5405-011	If form 5405, Line 13g checkbox 'HomeDestrCondemnNoNewHomeInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	New
F5405-012	If form 5405, Line 13h checkbox 'HomeBuyerCrTaxpayerDeceasedInd' is checked, then Line 11 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	New
F5405-013	If form 5405, Line 11 'ChangeOfMainHomeDt' has a value, then one or more of the following checkboxes must be checked: Line 12 'HomeSoldMilitaryExtDutyInd' or Line 13a 'HomeSoldToUnrltPrsnWithGainInd' or Line 13b 'HomeSoldToUnrltPrsnNoGainInd' or Line 13c 'HomeSoldToRelatedPersonInd' or Line 13d 'HomeConvertedToBusinessUseInd' or Line 13e 'HomeTransferredToSpouseOrExInd' or Line 13f 'HomeDestrCondemnNewHomeInd' or Line 13g 'HomeDestrCondemnNoNewHomeInd' or Line 13h 'HomeBuyerCrTaxpayerDeceasedInd'.	Incorrect Data	Reject	New
F5405-014	If form 5405, Line 13a checkbox 'HomeSoldToUnrltPrsnWithGainInd' is checked, then Line 16 'FirstTimeHmByrRepaymentAmt' must have a non-zero value.	Incorrect Data	Reject	New
F5405-015	If form 5405, Line 13b checkbox 'HomeSoldToUnrltPrsnNoGainInd' is checked, then Line 16 'FirstTimeHmByrRepaymentAmt' must have a non-zero value.	Incorrect Data	Reject	New
F5405-016	If form 5405, Line 13c checkbox 'HomeSoldToRelatedPersonInd' is checked, then Line 16 'FirstTimeHmByrRepaymentAmt' must have a non-zero value.	Incorrect Data	Reject	New
F5405-017	If form 5405, Line 13d checkbox 'HomeConvertedToBusinessUseInd' is checked, then Line 16 'FirstTimeHmByrRepaymentAmt' must have a non-zero value.	Incorrect Data	Reject	New
F5405-018	If form 5405, Line 13g checkbox 'HomeDestrCondemnNoNewHomeInd' is checked, then Line 16 'FirstTimeHmByrRepaymentAmt' must have a non-zero value.	Incorrect Data	Reject	New
F5405-019	Form 5405 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F5405-020	If two Form 5405s are present in the return, their 'SSN's must not be equal.	Incorrect Data	Reject	New
F5405-021	If form 5405, Line 13e checkbox 'HomeTransferredToSpouseOrExInd' is checked, then Line 13e 'SpouseOrExName' must have a value.	Incorrect Data	Reject	New
F5405-022	If form 5405, Line 13e 'SpouseOrExName' has a value, then Line 13e checkbox 'HomeTransferredToSpouseOrExInd' must be checked.	Incorrect Data	Reject	New
F5405-023	If form 5405, Line 15 'GainOnSaleOfMainHomeAmt' has a non-zero value, then Line 13a checkbox 'HomeSoldToUnrltPrsnWithGainInd' must be checked.	Incorrect Data	Reject	New
F5471-045	Form 5471, Schedule F, Line 2b(a) 'BegngAcctPrdTrdNtsLessBadDebt', Line 2b(b) 'EndAcctPrdTrdNotesLessBadDebt', Line 8b(a) 'BegngAcctPrdAssetsLessDeprec', Line 8b(b) 'EndAcctPrdAssetsLessDeprec', Line 9b(a) 'BegngAcctPrdAstLessDepletion', Line 9b(b) 'EndAcctPrdAstLessDepletion', Line 11d(a) 'BegngAcctPrdAssetsLessAmortz', Line 11d(b) 'EndAcctPrdAssetsLessAmortz', Line 21a 'BegngAcctPrdRtnEarnLessTrStock', Line 21b 'EndAcctPrdRtnEarnLessTrStock' must not have a value less than zero.	Incorrect Data	Reject	New
F5695-001	Form 5695, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F5695-002	If two Forms 5695 are present in the return, then their SSN's must not be equal.	Incorrect Data	Reject	New
F5695-003	If there are two Forms 5695 in the return and their SSN are not equal then one of the forms must not have a value in fields other than the following: Line 2a 'InsulationOrSysHtGnLossCostAmt', Line 2b 'ExteriorWndwOrSkylightCostAmt', Line 2c 'ExteriorDoorsCostAmt', Line 2d 'MetalOrAsphaltRoofCostAmt', Line 3a 'EnergyEffcntBldgPropCostAmt', Line 3b 'QualifiedNaturalGasCostAmt', Line 3c 'AdvncMainAirCircrngFanCostAmt', Line 4 'TotalEnergyImprovementsCostAmt', Line 5 'EnergyEffcntImprvStdPctCrAmt'.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F5695-004	If Form 5695, Line 6 'marriedTPMoreThanOneHomeCd' has a value, then Line 6 'MaximumResidentialEnergyCrAmt' must have a value of 3000.	Incorrect Data	Reject	New
F5695-005	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 5695, Line 11 'NonBusinessEnergyCrAmt' must not be greater than 1500.	Incorrect Data	Reject	New
F6252-004	If Form 6252, Line 26 'InstalSaleIncmLessOrdnrlyIncm' has a non-zero value, then Schedule D (Form 1040) or Form 4797 must be present in the return.	Missing Data	Reject	New
F6252-005	If Form 6252, Line 37 'PaymentPriceLessOrdinaryIncome' has a non-zero value, then Schedule D (Form 1040) or Form 4797 must be present in the return.	Missing Data	Reject	New
F6478-003	If Form 6478, Line 1(a) 'QualifiedEthanolFuelProduction' is present, then the amount must be equal to or less than fifteen million.	Incorrect Data	Reject	New
F6478-004	If Form 6478, line 4(c) 'QualCellBiofuelProdWAlcCrAmt', or 5(c) 'QualCellBiofuelNoAlcCrAmt', or 6(c) 'QualCellBiofuelProdFuelCrAmt' has a non-zero value, then Line 7 'FuelsCreditRegistrationNumber' must be present.	Missing Data	Reject	New
F6781-023	If any Line 10e 'CostOrOthBasisPlusSaleExpense' on Form 6781 has a non-zero value, then [StraddlesAndComponentsSchedule] must be present in the return.	Missing Data	Reject	New
F6781-024	If Form 6781, Line 4c 'Form1099BAdjustmentsGain' has a non-zero value, then [ExplanationOfForm1099BAdjustmentsSchedule] must be attached to line 4c.	Missing Data	Reject	New
F8082-001	Form 8082, Line 4 'IdentifyingNumOfPassThruEntity' must have a value.	Missing Data	Reject	New
F8082-002	Form 8082, Line 5 'NameOfPassThruEntity' must have a value.	Missing Data	Reject	New
F8283-001	If Form 8283, checkbox for Form 1098-C 'Form1098CReceivedInd' is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must be attached and [a binary attachment with Description beginning with 'Form1098C' must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated].	Missing Document	Reject	Deleted
F8283-002	If Form 8283, Contemporaneous written acknowledgment checkbox 'ContemporaneousAckReceivedInd' is checked, then "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached and [a binary attachment with Description beginning with 'DoneeOrganizationContemporaneousWrittenAcknowledgment' must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated].	Missing Document	Reject	Deleted
F8283-003	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached, then 'Vehicle Year' must have a value.	Missing Data	Reject	Deleted
F8283-004	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached, then 'Vehicle Year' must have a value.	Missing Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8283-005	If Form 8283 'VehicleYear' has a value for any Property in Section A or Section B , then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached in the appropriate section and ([a binary attachment with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWritten Acknowledgment' must be attached] to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated) .	Missing Data	Reject	Deleted
F8283-006	The year of the 'DateOfTheContribution' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header.	Data Mismatch	Reject	Active
F8283-007	The year of the 'DateOfSale' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header or the year immediately following the tax year in the Return Header.	Data Mismatch	Reject	Active
F8283-011	If Form 8283, Line 3a 'RestrictionOnDonatedProperty' has a choice of "Yes" indicated, then [RestrictedUseStatement] must be present in the return.	Missing Data	Reject	New
F8283-012	If Form 8283, Line 3b 'RightsGivenToDonatedProperty' has a choice of "Yes" indicated, then [RestrictedUseStatement] must be present in the return.	Missing Document	Reject	New
F8283-013	If Form 8283, Line 3c 'RstrLimitingDonatedProperty' has a choice of "Yes" indicated, then [RestrictedUseStatement] must be present in the return.	Missing Document	Reject	New
F8283-014	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section A 'InformationOnDonatedProperty' , then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	New
F8283-015	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	New
F8283-016	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	New
F8283-017	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	New
F8283-018	If Form 8283, Section A 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'InformationOnDonatedProperty' for the corresponding vehicle.	Missing Data	Reject	New
F8283-019	If Form 8283, Section A 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8283-020	If Form 8283, Section B 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'PropertyInformation' for the corresponding vehicle.	Missing Data	Reject	New
F8283-021	If Form 8283, Section B 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.	Missing Data	Reject	New
F8379-001	There must be at least one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.	Missing Data	Reject	New
F8379-002	There must be no more than one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.	Incorrect Data	Reject	New
F8379-003	If Form 8379, Line 5 'CommunityPropertyStateInd' has a choice of "Yes" indicated, then Line 5 'CommunityPropertyStateCd' must have a value.	Incorrect Data	Reject	New
F8379-004	If Form 8379, Line 13b(a) Joint Return 'TotalOtherIncomeAmt' has a non-zero value, then it must be equal to the sum of Line 13b(b) Injured Spouse 'TotalOtherIncomeAmt' and Line 13b(c) Other Spouse 'TotalOtherIncomeAmt'.	Math Error	Reject	New
F8379-005	If Form 8379, Line 15a Joint Return 'StandardOrItemizedDeductionAmt' has a non-zero value, then it must be equal to the sum of Line 15b Injured Spouse 'StandardOrItemizedDeductionAmt' and Line 15c Other Spouse 'StandardOrItemizedDeductionAmt'.	Math Error	Reject	New
F8379-006	If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' has a non-zero value, then Line 16b Injured Spouse 'ExemptionCnt' or Line 16c Other Spouse 'ExemptionCnt' must have a non-zero value.	Missing Data	Reject	New
F8379-007	If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' has a non-zero value, then it must be equal to Line 6d 'TotalExemptionsCnt' in the return.	Incorrect Data	Reject	New
F8379-008	If Form 8379, Line 17a Joint Return 'CreditAmt' has a non-zero value, then it must be equal to the sum of Line 17b Injured Spouse 'CreditAmt' and Line 17c Other Spouse 'CreditAmt'.	Math Error	Reject	New
F8379-009	If Form 8379, Line 20a Joint Return 'EstimatedTaxPaymentAmt' has a non-zero value, then it must be equal to the sum of Line 20b Injured Spouse 'EstimatedTaxPaymentAmt' and Line 20c Other Spouse 'EstimatedTaxPaymentAmt'.	Math Error	Reject	New
F8379-010	If Form 8379 is present in the return, then the following forms must not be present: (2555, 2555EZ, 8833, 8854, 8888, 8891, 4563, 5074 and 8689).	Incorrect Data	Reject	New
F8379-011	If Form 8379 is present in the return, then Filer must not have a 'ForeignAddress' in the Return Header.	Incorrect Data	Reject	New
F8379-012	If Form 8379 is present in the return, then the 'State' of Filer address in the Return Header must not have the value "PR" or "VI".	Incorrect Data	Reject	New
F8379-013	If Form 8379 is present in the return, then the filing status of the return must be "Married filing jointly" (element 'IndividualReturnFilingStatusCd' must have the value 2).	Incorrect Data	Reject	New
F8582CR-001	Form 8582-CR, Line 12 'PercentNetAGIAmt' must not be greater than 25000.	Incorrect Data	Reject	New
F8582CR-002	Form 8582-CR, Line 24 'PercentNetAGIAmt' must not be greater than 25000.	Incorrect Data	Reject	New
F8582CR-003	If Form 8582-CR, Line 13c 'NetLossLimitAmt' has a non-zero value, then Form 8582 must be present in the return.	Incorrect Data	Reject	New
F8582CR-004	If Form 8582-CR, Line 25c 'SumOfSpecialAllwncREActyAmt' has a non-zero value, then Form 8582 must be present in the return.	Missing Document	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8594-001	If Form 8594, Line 6 'PurchaseOrEnterAgrmtWithSeller' has a choice of "Yes" indicated, then [ConsiderationComputationStatement] must be attached to Line 6.	Missing Document	Reject	New
F8606-001	Form 8606, 'NondedIRATxpyrWithIRASSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F8606-002	If two Forms 8606 are present in the return, their 'NondedIRATxpyrWithIRASSN's must not be equal.	Incorrect Data	Reject	New
F8606-003	Form 8606, Line 27 'DistriRothIRAQlfyHmbyrExpnsAmt' must not be greater than 10000.	Incorrect Data	Reject	New
F8606-004	Form 8606 'Form8606IRANameline' must contain a less-than sign (<).	Incorrect Data	Reject	New
F8606-005	Form 8606 'Form8606IRANameline' must not contain more than two less-than-signs (<).	Incorrect Data	Reject	New
F8609A-002	If Form 8609-A, Line C, 'HaveOrig8609IssdByHsngCrAgency' has a choice of "No" indicated, then Line 18 'TaxpayerCredit' must have a zero value if an amount is entered.	Data Mismatch	Reject	New
F8609A-003	If Form 8609-A, Line D, 'PartOfLowIncHsngProjAndSect42' has a choice of "No" indicated, then Line 18 'TaxpayerCredit' must have a zero value if an amount is entered.	Data Mismatch	Reject	New
F8615-001	If Form 8615 is present in the return, then Form 8615, Line 4 'ChildTaxableIncomeAmt' must be equal to Form 1040, Line 43 'TaxableIncomeAmt'.	Data Mismatch	Reject	New
F8615-003	Form 8615, Line 1 'ChildInvestmentIncomeAmt' must be greater than 1900.	Incorrect Data	Reject	New
F8621-007	Form 8621 'SocialSecurityNumber' must have a value.	Missing Data	Reject	New
F8621-008	If Form 8621, Part II, Line 1c 'DividendIncome' has a non-zero value then Form 1040, Line 9a 'OrdinaryDividendsAmt' must have a non-zero value.	Missing Data	Reject	New
F8621-009	If Form 8621, Part II, Line 2c 'NetLongTermCapitalGain' has a non-zero value, then Schedule D (1040) must be present in the return.	Missing Data	Reject	New
F8621-010	If Form 8621, Line C 'DeemedDividendElection' checkbox is checked, then Line 10e 'TotalExcessDistribution' must have a non-zero value.	Missing Data	Reject	New
F8621-012	If Form 8621, Line D 'ElectToExtendTimeForPymtOfTax' checkbox is checked, then Line 3e 'ProRataLessCashAndPortion' must have a non-zero value.	Missing Data	Reject	New
F8621-013	If Form 8621, Line 3e 'ProRataLessCashAndPortion' has a non-zero value, then Line 4c 'DeferredTax' must have a non-zero value.	Missing Data	Reject	New
F8621-014	If Form 8621, Line E 'ElectToRecognizeGainOnPFICSale' checkbox is checked, then Line 10f 'GainLossFromDispositionOfStock' must have a non-zero value.	Missing Data	Reject	New
F8697-001	Form 8697, Line C 'EINOfEntity', must have value.	Missing Data	Reject	New
F8697-002	Form 8697, Line C 'NameOfEntity' must have value.	Missing Data	Reject	New
F8697-003	If Form 8697, Part I, Line 10 (d) 'NetAmountOfInterestYouOwe1' has a non-zero value then Part II, Line 11(d) 'NetAmountOfInterestYouOwe2' must have a zero value if an amount is entered.	Incorrect Data	Reject	Deleted
F8697-004	If Form 8697, Line A 'SocialSecurityNumber' has a value, then it must be equal to the Primary SSN or Spouse SSN in the Return Header.	Incorrect Data	Reject	New
F8697-006	If Form 8697 'NetAmountOfInterestYouOwe1' Line 10 (c) has a non-zero value then 'NetAmountOfInterestYouOwe2' 11(d) must have a zero value if an amount is entered.	Incorrect Data	Reject	New
F8697-519	Form 8697, Line C 'EINOfEntity' and 'EntityNameControl' must match data in the e-File database.	Database Validation Error	Reject	New
F8814-001	If only one Form 8814 is present in the return, then Line C checkbox 'MultipleForm8814Ind' must not be checked.	Incorrect Data	Reject	New
F8814-002	If more than one Form 8814 is present in the return, then Line C checkbox 'MultipleForm8814Ind' must be checked on one of them.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8814-003	Form 8814, Line 4 'ChildInvestmentIncomeAmt' must be greater than 950 and less than 9500.	Incorrect Data	Reject	New
F8814-004	Form 8814, 'ChildSSN' must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	New
F8814-005	If Form 8814, Line 14 'ChildInterestAndDivTaxBasisAmt' is less than 950, then Line 15 'ChildInterestAndDividendTaxAmt' must have a non-zero value.	Incorrect Data	Reject	New
F8814-006	If Form 8814, Line 14 'ChildInterestAndDivTaxBasisAmt' is greater than 949, then Line 15 'ChildInterestAndDividendTaxAmt' must be equal to 95.	Incorrect Data	Reject	New
F8815-001	Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 136650, if in the return, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5).	Incorrect Data	Reject	New
F8815-002	Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 86100, if in the return, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4).	Incorrect Data	Reject	New
F8826-001	The sum of Form 8826, Line 6, 'MultiplyLine5by50Percent', and Line 7, 'DisabledAccessCredits', must not be greater than 5000.	Incorrect Data	Reject	New
F8828-001	Form 8828, Line 5 'MortgSbsdyOriginalLoanClcDt' must not be before January 1, 1991.	Incorrect Data	Reject	New
F8829-001	The sum of all Form 8829, Line 35 'AllowableHomeBusExpnssSchCAmt' must be equal to the sum of all Schedule C (Form 1040), Line 30 'HomeBusinessExpenseAmt'.	Math Error	Reject	Active
F8834-003-01	Form 8834, Line 1, 'VehicleYear' must not be prior to 2010 or after 2012.	Data Mismatch	Reject	New
F8834-004-02	For each "Vehicle Placed in Service Date" listed on Form 8834, Line 2 'VehiclePlacedInServiceDate', the date must be after December 31, 2010 but before January 1, 2012.	Data Mismatch	Reject	New
F8834-005	If Form 8834 is present and Line 11 'QlfyElecVehTotBusInvstUse' has a non-zero value, then one of the following Lines must have a non-zero value: Line 1 'VehicleYear', or Line 2 'VehiclePlacedInServiceDate'.	Data Mismatch	Reject	New
F8834-006	If Form 8834 is present and Line 22 'QlfyPlugInElecVehPrsnlUsePrtCr' has a non-zero value, then one of the following Lines must have a non-zero value: Line 1 'VehicleYear', or Line 2 'VehiclePlacedInServiceDate'.	Data Mismatch	Reject	New
F8839-001	Each 'ChildSSN' on Form 8839, Line 1f must not be equal to 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	New
F8839-002	Each 'ChildSSN' on Form 8839, Line 1f must not be equal to 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F8839-003	Each 'ChildSSN' on Form 8839, Line 1f and the corresponding 'PersonNameControlTxt' must match data in the e-File database.	Database Validation Error	Reject	New
F8839-004	Each 'ChildBirthYr' on Form 8839, Line 1b must not be greater than the Tax Year in the Return Header.	Incorrect Data	Reject	New
F8839-005	If Form 8839, Line 1b 'ChildBirthYr' is prior to 1991, and Line 13 'CarryforwardCreditAmt' has a zero value or has no entry, then the corresponding Line 1c 'DisabledChildOver18Ind' must have a choice of 'Yes' indicated.	Incorrect Data	Reject	New
F8839-006	If Form 8839, Line 14 'AdoptionExpenseTotalCreditAmt' has an amount greater than zero, then Line 8 'AdoptionCreditModifiedAGIAmt' must be less than 222180.	Incorrect Data	Reject	New
F8839-007	Each 'ChildSSN' on Form 8839, Line 1f must not be equal to another 'ChildSSN' in the same Form 8839.	Incorrect Data	Reject	New
F8839-008	Each 'ChildSSN' on Form 8839, Line 1f must not be equal to the 'ChildSSN' in another Form 8839 filed for the same tax year.	Incorrect Data	Reject	New
F8839-009	Each 'ChildSSN' on Form 8839, Line 1f must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8853-001	Form 8853 'LTCInsurancePolicyHolderSSN' must be within the valid range of SSN/ITIN and must not be an ATIN.	Data Mismatch	Reject	New
F8853-002	Form 8853, 'MSAHolderSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F8853-003	Form 8853, 'LTCInsurancePolicyHolderSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F8853-004	If Form 8853, Line 12 'TaxableMedicareMSADistriAmt' has a non-zero value, then Line 13a checkbox 'MedicareMSADistriMeetTaxExclnd' must be checked or Line 13b 'MedicareMSAAddnlDistriTaxAmt' must have a non-zero value.	Missing Data	Reject	New
F8853-005	If Form 8853, Line 8 'TaxableArcherMSADistriAmt' has a non-zero value, then Line 9a checkbox 'ArcherMSADistriMeetTaxExclnd' must be checked or Line 9b 'ArcherMSAAddnlDistriTaxAmt' must have a non-zero value.	Missing Data	Reject	New
F8853-006	Form 8853, Line 14b 'LTCInsuredSSN' must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	New
F8853-514	Form 8853, Line 14b 'LTCInsuredSSN' and 'LTCInsuredNameControl' must match data in the e-File database.	Database Validation Error	Reject	New
F8862-001	Form 8862, Line 1 'EICeligCmFilingYr' must be equal to 'TaxYear' in the Return Header.	Incorrect Data	Reject	New
F8862-002	For each Form 8862, Line 4, 'EICeligCmDaysChldLivedInUSCnt' that has a value less than 183 days, the corresponding Line 5 'EICeligCmChildBirthMonthDay' or Line 5 'EICeligChildDeathMonthDay' must have a value.	Missing Data	Reject	New
F8862-003	If Form 8862, Line 7 'EICeligCmLivedWithOthersInd' has a choice of "Yes" indicated, then there must be at least one 'EICeligCmOtherPersonName' and 'EICeligCmOtherPersonRInDesc' with a value among Line 7a, 7b and 7c.	Missing Data	Reject	New
F8863-001-01	If Form 8863 is present in the return, then each 'AmerOppStudentSSN' provided on form 8863, Part I, Line 1(b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2).	Data Mismatch	Reject	Deleted
F8863-001-02	Each 'AmerOppStudentSSN' that has a value on Form 8863, Line 1(b) must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or a 'DependentSSN' on Line 6c(2) of the return.	Incorrect Data	Reject	New
F8863-002-01	If Form 8863 is present in the return, then each 'LifetimeStudentSSN' provided on form 8863, Part II, Line 3b must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2).	Data Mismatch	Reject	Deleted
F8863-002-02	Each 'LifetimeStudentSSN' that has a value on Form 8863, Line 3(b) must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or a 'DependentSSN' on Line 6c(2) of the return.	Incorrect Data	Reject	New
F8863-003-01	On Form 8863, Student SSN can only be used once in either Part I, Line 1(b) 'AmerOppStudentSSN' or Part II, Line 3(b) 'LifetimeStudentSSN' to claim an Education Credit.	Incorrect Data	Reject	Deleted
F8863-003-02	On Form 8863, Student SSN can only be used once in either Line 1(b) 'AmerOppStudentSSN' or Line 3(b) 'LifetimeStudentSSN' to claim an Education Credit.	Incorrect Data	Reject	New
F8863-006	Form 8863, Part I, Line 2 'TentativeAmerOppCreditAmt' cannot exceed an amount equal to \$2500 multiplied by the number of AmerOppStudentSSNs entered in Line 1(b).	Incorrect Data	Reject	Active
F8863-008-01	Form 8863, Part IV, Line 23 'NonrefundableEducationCrAmt' cannot exceed the sum of Part I, Line 2 'TentativeAmerOppCreditAmt' and Part II, Line 6 'TentLifetimeLearningCreditAmt'.	Incorrect Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8863-008-02	Form 8863, Line 23 'NonrefundableEducationCrAmt' must not be greater than the sum of Line 2 'TentativeAmerOppCreditAmt' and Line 6 'TentLifetimeLearningCreditAmt'.	Incorrect Data	Reject	New
F8863-009-01	Each Student SSN provided on Form 8863, Part I Line 1(b) and Part II Line 3(b) must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	Deleted
F8863-009-02	Each Student SSN that has a value on Form 8863, Line 1(b) and Line 3(b) must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	New
F8863-010	Each 'AmerOppCreditNetCalcExpnssAmt' provided on Form 8863, Part I, Line 1(f) cannot exceed 2500.	Incorrect Data	Reject	Active
F8863-013-01	Form 8863, Part II, Line 6 'TentLifetimeLearningCreditAmt' cannot exceed \$10000, regardless of the number of Student SSNs entered.	Incorrect Data	Reject	Deleted
F8863-013-02	Form 8863, Line 6 'TentLifetimeLearningCreditAmt' must not be greater than 10000, regardless of the number of Student SSNs entered.	Incorrect Data	Reject	New
F8863-015	Each 'AmerOppQualifiedExpensesAmt' provided on Form 8863, Part I, Line 1(c) cannot exceed 4000.	Incorrect Data	Reject	Active
F8863-018	If Form 8863, Line 13 checkbox 'RefundableAmerOppCrUnder24Ind' is checked, then Line 14 'RefundableAmerOppCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Deleted
F8863-018-01	If Form 8863, Line 13 checkbox 'RefundableAmerOppCrUnder24Ind' is checked, then Line 14 'RefundableAmerOppCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
F8863-512	For each student in Form 8863, Part I, Line 1(a) 'AmerOppStudentNameControl' and Line 1(b) 'AmerOppStudentSSN' must match e-File database.	Incorrect Data	Reject	Active
F8863-513-01	For each student in Form 8863, Part II, Line 3(a) 'LifetimeStudentNameControl' and Line 3(b) 'LifetimeStudentSSN' must match e-File database.	Incorrect Data	Reject	Deleted
F8863-513-02	For each student in Form 8863, Line 3(a) 'LifetimeStudentNameControl' and Line 3(b) 'LifetimeStudentSSN' must match e-File database.	Incorrect Data	Reject	New
F8863-528-01	Each Student SSN provided on Form 8863, Part I, Line 1(b) or Part II, Line 3(b) must not be the same as that in another Form 8863 for the same tax year.	Duplicate Condition	Reject	Deleted
F8863-528-02	Each Student SSN that has a value on Form 8863, Line 1(b), or Line 3(b) must not be the same as that in another Form 8863 for the same tax year.	Duplicate Condition	Reject	New
F8865-150	If Form 8865, Schedule K, Line 15c 'QlfyRehbltExpendRentalREActy' has a non-zero value, then Form 3468 must be attached to Line 15c.	Missing Document	Reject	New
F8865-188	If Form 8865, Schedule K, Line 10 'NetSection1231GainLoss' has a non-zero value, then Form 4797 must be attached.	Missing Data	Reject	New
F8865-193	If Form 8865, Line A2 'Category2Filer' checkbox is checked, then at least one Schedule K-1 (Form 8865), must be attached to the return.	Missing Data	Reject	New
F8865-194	If Form 8865, Schedule A, checkbox b 'OwnsConstructiveInterest' is checked, then data in the following must be provided: ['ConstructiveOwnerName' or 'ConstructiveOwnerPersonName'], ['ConstructiveOwnerUSAddress' or 'ConstructiveOwnerFrngAddress'], and ['ConstructiveOwnerSSN' or 'ConstructiveOwnerEIN' or 'MissingEINReason'].	Missing Data	Reject	New
F8865-195	If Form 8865, Schedule B, Line 1c 'NetOfSales' has a non-zero value, then either Schedule B, Line 1a 'GrossReceiptsOrSales' or Schedule B, Line 1b 'LessReturnsAndAllowances' must have a non-zero value.	Missing Data	Reject	New
F8865-196	If Form 8865, Schedule B, Line 3 'GrossProfit' has a non-zero value, then Schedule B, Line 1c 'NetOfSales' or Schedule B, Line 2 'CostOfGoodsSold' must have a non-zero value.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8865-197	If form 8865, Schedule B, Line 8 'TotalIncomeLoss' has a non-zero value , then at least one of the following must have a non-zero value: Schedule B, Line 3 'GrossProfit', Schedule B, Line 4 'OrdinaryIncomeLossOtherPrtsHp', Schedule B, Line 5 'NetFarmProfitLoss', Schedule B, Line 6 'NetGainFromForm4797', or Schedule B, Line 7 'OtherIncomeLoss'.	Missing Data	Reject	New
F8865-198	If Form 8865, Schedule B, Line 5 'NetFarmProfitLoss' has a non-zero value, then Schedule-F (Form 1040) must be attached to line 5.	Missing Data	Reject	New
F8865-199	If Form 8865, Schedule B, Line 21 'TotalDeductions' has a non-zero value, then at least one of the following must have a non-zero value: Schedule B, Line 9 'SalariesAndWages', or Schedule B, Line 10 'GuaranteedPaymentsToPartners', or Schedule B, Line 11 'RepairsAndMaintenance', or Schedule B, Line 12 'BadDebts', or Schedule B, Line 13 'Rent', or Schedule B, Line 14 'TaxesAndLicenses', or Schedule B, Line 15 'Interest', or Schedule B, Line 16a 'Depreciation', or Schedule B, Line 16b 'LessDepreciation', or Schedule B, Line 17 'Depletion', or Schedule B, Line 18 'RetirementPlans', or Schedule B, Line 19 'EmployeeBenefitPrograms', or Schedule B, Line 20 'OtherDeductions'.	Missing Data	Reject	New
F8865-200	If Form 8865, Schedule D, Line 6(f) 'NetSTCapitalGainOrLossEntireYr' has a non-zero value, then Schedule K, Line 8 'NetShortTermCapitalGainLoss' or Schedule K, Line 11 'OtherIncomeLoss' must have a non-zero value.	Missing Data	Reject	New
F8865-201	If Form 8865, Schedule D, Line 13(f) 'NetLTCGLossEntireYear' has a non-zero value, then Schedule K , Line 9a 'NetLongTermCapitalGainLoss' or Schedule K ,Line 11 'OtherIncomeLoss' must have a non-zero value.	Missing Data	Reject	New
F8865-202	If Form 8865, Line G2 'FileForm1065or1065B' checkbox is checked and Line F2 'ForeignPartnershipEIN' is present, then the first two Digits of Line F2 'ForeignPartnershipEIN' must equal an established District Office Code.	Incorrect Data	Reject	New
F8880-001	Form 8880, Line 14 'CrQualifiedRetirementSavAmt' must be equal to Form 1040, Line 50 'RtrSavingsContributionsCrAmt'.	Data Mismatch	Reject	Active
F8885-001	Form 8885, 'RecipientsSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F8885-002	If two Forms 8885 are present in the return, then their 'RecipientsSSN's must not be equal.	Incorrect Data	Reject	New
F8885-003	At least one of the following check boxes on Form 8885 must be checked: 'HealthCvrTaxCrJanuaryInd', 'HealthCvrTaxCrFebruaryInd', 'HealthCvrTaxCrMarchInd', 'HealthCvrTaxCrAprilInd', 'HealthCvrTaxCrMayInd', 'HealthCvrTaxCrJuneInd', 'HealthCvrTaxCrJulyInd', 'HealthCvrTaxCrAugustInd', 'HealthCvrTaxCrSeptemberInd', 'HealthCvrTaxCrOctoberInd', 'HealthCvrTaxCrNovemberInd', 'HealthCvrTaxCrDecemberInd'.	Missing Data	Reject	New
F8885-004	Form 8885 - Information provided to the IRS indicates filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.	Incorrect Data	Reject	New
F8885-005	If Form 8885 is present in the return, then 'Form8885PaperDocumentInd' must have a value in the Return Header or a binary attachment with Description "Form8885RequiredDocuments" must be present in the Return.	Missing Data	Reject	New
F8888-001-01	The sum of all amounts provided on Form 8888, Line 1a 'DirectDepositRefundAmt', Line 4 'RefundUsedForBondPurchasesAmt', Line 5a 'BondPurchaseAmt' and Line 7 'RefundByCheckAmt' must be equal to Line 8 'TotalAllocationOfRefundAmt'.	Math Error	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8888-001-02	The sum of all amounts on Form 8888, Line 1a 'DirectDepositRefundAmt' and Line 4 'RefundUsedForBondPurchasesAmt' and Line 5a 'BondPurchaseAmt' and Line 7 'RefundByCheckAmt' must be equal to Line 8 'TotalAllocationOfRefundAmt'.	Math Error	Reject	New
F8888-002-01	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must equal Form 1040, Line 74a 'RefundAmt'.	Data Mismatch	Reject	Deleted
F8888-002-02	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040, Line 74a 'RefundAmt'.	Data Mismatch	Reject	New
F8888-003-01	For each Bond Purchase information provided on Form 8888, if Line 4, 'RefundUsedForBondPurchasesAmt' or Line 5a 'BondPurchaseAmt' has a value, then all of the following must apply: Line 4, 'RefundUsedForBondPurchasesAmt' or Line 5a 'BondPurchaseAmt' must be a multiple of \$50 and cannot exceed \$5,000 and [Form 1040 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' must not have a value].	Incorrect Data	Reject	Deleted
F8888-005	If Form 8888, Line 5c checkbox 'BeneficiaryInd' is checked, then Line 5c 'BondCoOwnerOrBeneficiaryNm' must have a value.	Missing Data	Reject	Active
F8888-009	For each Bond Purchase information on Form 8888, if Line 4, 'RefundUsedForBondPurchasesAmt' has a value, then it must be a multiple of 50 and must not be greater than 5000.	Incorrect Data	Reject	New
F8888-010	For each Bond Purchase information on Form 8888, if Line 4, 'RefundUsedForBondPurchasesAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDateOfDeath' must not have a value.	Incorrect Data	Reject	New
F8888-011	For each Bond Purchase information on Form 8888, if Line 4, 'RefundUsedForBondPurchasesAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDateOfDeath' must not have a value.	Incorrect Data	Reject	New
F8888-012	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then it must be a multiple of 50 and must not be greater than 5000.	Incorrect Data	Reject	New
F8888-013	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDateOfDeath' must not have a value.	Incorrect Data	Reject	New
F8888-014	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDateOfDeath' must not have a value.	Incorrect Data	Reject	New
F8889-001	Form 8889, 'RecipientsSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F8889-002	If two Forms 8889 are present in the return, then their 'RecipientsSSN's must not be equal.	Incorrect Data	Reject	New
F8891-001	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6a 'USTaxDeferralElectPreviousInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	New
F8891-002	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6b 'USTaxDeferralElectionFirstYr' must not have a value.	Incorrect Data	Reject	New
F8891-003	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6c 'USTaxDeferralNewElectionInd' must not be checked.	Incorrect Data	Reject	New
F8891-004	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6a 'USTaxDeferralElectPreviousInd' must have a choice indicated.	Missing Data	Reject	New
F8891-005	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6b 'USTaxDeferralElectionFirstYr' must have a value.	Missing Data	Reject	New
F8891-006	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6c 'USTaxDeferralNewElectionInd' must be checked.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8891-007	If Form 8891, Line 5 'CanadaRetirePlanBeneficiaryInd' is checked and Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then Line 6b 'USTaxDeferralElectionFirstYr' must have a value.	Missing Data	Reject	New
F8891-008	If Form 8891, Line 5 'CanadaRetirePlanBeneficiaryInd' is checked and Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then Line 6c 'USTaxDeferralNewElectionInd' must not be checked.	Incorrect Data	Reject	New
F8891-009	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then the following must have a zero value if an amount is entered: [Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt'].	Incorrect Data	Reject	New
F8891-010	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then for every Line 10e 'CanadaRetireUndistrOthIncome', [Line 10e 'UndistributedOtherIncomeType' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].	Incorrect Data	Reject	New
F8891-011	If Form 8891, Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then the following must have a zero value if an amount is entered: [Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt'].	Incorrect Data	Reject	New
F8891-012	If Form 8891, Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then for every Line 10e 'CanadaRetireUndistrOthIncome', [Line 10e 'UndistributedOtherIncomeType' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].	Incorrect Data	Reject	New
F8891-013	If Form 8891, Line 6c 'USTaxDeferralNewElectionInd' is checked, then the following must have a zero value if an amount is entered: [Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt'].	Incorrect Data	Reject	New
F8891-014	If Form 8891, Line 6c 'USTaxDeferralNewElectionInd' is checked, then for every Line 10e 'CanadaRetireUndistrOthIncome', [Line 10e 'UndistributedOtherIncomeType' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].	Incorrect Data	Reject	New
F8910-001	For each "Vehicle Placed in Service Date" listed on Form 8910, Line 2 'VehiclePlacedInServiceDate', the date must be after December,31, 2009 but before January, 1, 2011.	Incorrect Data	Reject and Stop	Deleted
F8910-002	For Each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDate' the date must be after December 31, 2010 but before January 01, 2012	Incorrect Data	Reject	New
F8917-001	Each 'StudentSSN' on Form 8917, Line 1b must not be equal to an 'AmerOppStudentSSN' on Form 8863, Line 1(b).	Incorrect Data	Reject	New
F8917-002	Each 'StudentSSN' on Form 8917, Line 1b must not be equal to a 'LifetimeStudentSSN' on Form 8863, Line 3(b).	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8917-003	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is greater than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 2001.	Incorrect Data	Reject	New
F8917-004	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 4001.	Incorrect Data	Reject	New
F8917-005	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is greater than 130000 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 6 'TuitionAndFeesDedAmt' must be less than 2001.	Incorrect Data	Reject	New
F8917-006	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 130001 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Form 8917, Line 6 'TuitionAndFeesDedAmt' must be less than 4001.	Incorrect Data	Reject	New
F8917-007	Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' must be less than 160001, if filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2).	Incorrect Data	Reject	New
F8917-008	Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' must be less than 80001, if filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)].	Incorrect Data	Reject	New
F8917-009	Form 8917, Line 6 'TuitionAndFeesDedAmt' must be equal to Form 1040, Line 34 'TuitionAndFeesDedAmt'.	Data Mismatch	Reject	New
F8917-011	Each 'StudentSSN' on Form 8917, Line 1b must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or any 'DependentSSN' on Line 6c(2) of the return.	Incorrect Data	Reject	New
F8917-012	If Form 8917 is present in the return, then Line 3, 'TotalIncomeAmt' must be equal to Form 1040, Line 22 'TotalIncomeAmt'.	Incorrect Data	Reject	New
F8919-001	Form 8919, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F8919-002	If two Forms 8919 are present in the return, then their SSN's must not be equal.	Incorrect Data	Reject	New
F8919-003	For each firm on Form 8919 with a value of "A" or "B" or "C" on column (c) 'UncollectedSocSecMedReasonCd', the corresponding 'CorrespondenceReceivedDt' on column (d) must have a value.	Missing Data	Reject	New
F8930-001	Form 8930 'QlfyDsstrQualifiedTaxpayerSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
F8930-002	If two Forms 8930 are present in the return, then their 'QlfyDsstrQualifiedTaxpayerSSN's must not be equal.	Incorrect Data	Reject	New
F8936-003	If Form 8936 is present, then for each vehicle listed on Line 1, 'VehicleYear' must be 2009, 2010 or 2011.	Incorrect Data	Reject	New
F8936-004	If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDate' must be between January 1 and December 31 of the current tax year.	Incorrect Data	Reject	New
F9465-001	Form 9465, Line 7 'TaxDueAmt' must not be greater than 25000.	Incorrect Data	Reject	New
F9465-002	Form 9465, Line 9 'PaymentDueAmt' must not be less than 25.	Incorrect Data	Reject	New
F982-003	If Form 982, Line 1d 'DschrOfQlfyRealPropBusIndbt' is checked, Line 4 'AmtExclForDschrOfQlfyRealProp' must have a non-zero value.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F982-004	If Form 982, Line 1c 'DschrgOfQualifiedFarmIndbt' checkbox is checked and Lines 1a 'DschrgOfIndbtInATitle11Case', Line 1b 'DschrgOfIndbtToExtentInsolvent', and Line 1d 'DschrgOfQlfyRealPropBusIndbt' checkboxes are not checked, then Line 10a 'AmtExclToRdcBasisOfProperty' must equal zero if an amount is entered.	Incorrect Data	Reject	New
F982-005	If Form 982, Line 5 'AmtExclUnderSection108b5' has a non zero value, then the [ElectionToReduceBasisOfDeprecPropUnderIRC1017Statement] must be attached.	Missing Document	Reject	New
F982-010	If Form 982 Line 1e 'DschrgOfQlfyPrincipalResidence' checkbox is checked then Form 982 Line 10b 'AmtExclToRdcPrncResidence' must have a non-zero value	Incorrect Data	Reject	New
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	Deleted
FPYMT-042-01	Payment Amount in the IRS Payment Record must not be more than 200% of the Form 1040, Line 76 'AmountOwedAmt' amount.	Incorrect Data	Reject	Deleted
FPYMT-042-02	Payment Amount in the IRS Payment Record must not be more than 200% of the Form 1040, Line 76 'AmountOwedAmt' amount. If a value is not provided on Form 1040, Line 76, treat that value as zero.	Incorrect Data	Reject	New
FPYMT-043-01	If the processing date is after June 22, 2011 but prior to September 23, 2011, the "Estimated Payment Due Date" in the 1040ES Estimated Tax Payment Record can only be September 15, 2011, or January 17, 2012.	Incorrect Data	Reject	Deleted
FPYMT-043-02	If the processing date is after June 22, 2011 but prior to September 23, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be September 15, 2011, or January 17, 2012.	Incorrect Data	Reject	New
FPYMT-044-01	If the processing date is after September 22, 2011 but on or before December 31, 2011, the "Estimated Payment Due Date" in the 1040ES Estimated Tax Payment Record can only be January 17, 2012.	Incorrect Data	Reject	Deleted
FPYMT-044-02	If the processing date is after September 22, 2011 but on or before December 31, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be January 17, 2012.	Incorrect Data	Reject	New
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	Deleted
FPYMT-046-02	If the processing date is January 1, 2010 through January 16, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be April 18, 2011, June 15, 2011, or September 15, 2011.	Incorrect Data	Reject	New
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	Deleted
FPYMT-047-02	If the processing date is after April 25, 2011 but prior to June 23, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be June 15, 2011, September 15, 2011, or January 17, 2012.	Incorrect Data	Reject	New
FPYMT-054	If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return, then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.	Incorrect Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
FPYMT-054-01	If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.	Incorrect Data	Reject	New
FPYMT-055	If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return, then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS.	Incorrect Data	Reject	Deleted
FPYMT-055-01	If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return, then the 'RequestedPaymentDate' in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS.	Incorrect Data	Reject	New
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	Deleted
FPYMT-056-02	If the processing date is January 17, 2011 through April 25, 2011, the 'EstimatedPaymentDueDate' in the 1040ES Estimated Tax Payment Record must be April 18, 2011, June 15, 2011, September 15, 2011 or January 17, 2012.	Incorrect Data	Reject	New
FPYMT-057	In IRS Payment Record or IRS ES Payment Record, the payment amount must be greater than zero, but less than or equal to \$99,999,999.99.	Incorrect Data	Reject	Deleted
FPYMT-062	Tax payer's Day Time Phone Number in IRS Payment Record must not equal all zeros	Incorrect Data	Reject	New
FPYMT-063	Tax payer's Day Time Phone Number in 1040ES Estimated Payment Record must not equal all zeros	Incorrect Data	Reject	New
FPYMT-068	'PaymentAmount' in the IRS Payment Record must not be greater than 99,999,999.	Incorrect Data	Reject	New
FPYMT-069	'PaymentAmount' in the 1040ES Estimated Payment Record must not be greater than 99,999,999.	Incorrect Data	Reject	New
FT-001	If Form T, Part I, Line 5a, 'AmountOfOtherConsideration' has a non-zero value then Part I, Line 5b, 'NatureOfOtherConsideration' must have a value.	Missing Data	Reject	New
FT-002	If Form T, Part III, Line 5a, 'AmountRcvdInOtherConsideration' has a non-zero value then Part III, Line 5b, 'NatureOfOtherConsideration' must have a value.	Missing Data	Reject	New
FW2-002	Form W-2, Line 1 'WagesAmt' must have a value greater than zero unless Combat Pay has been excluded from income.	Incorrect Data	Reject	Active
FW2-003	Form W-2, Line a, 'EmployeeSSN' must equal Primary SSN or Spouse SSN from the Return Header.	Data Mismatch	Reject	Active
FW2-006	Form W-2, Line C, 'City' of Employer's Address ('EmployerUSAddress' or 'EmployerForeignAddress') must contain at least three characters.	Incorrect Data	Reject	Deleted
FW2-007	City of Form W-2, Line C 'EmployerUSAddress' must contain at least three characters.	Incorrect Data	Reject	New
FW2-008	City of Form W-2, Line C 'EmployerForeignAddress' must contain at least three characters.	Incorrect Data	Reject	New
FW2-499	Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	Active
FW2-502	Form W-2, Line B 'EmployerEIN' must match data in the eFile database.	Incorrect Data	Reject	Active
FW2-505	Form W-2, Line B 'EmployerEIN' was issued in the current processing year.	Incorrect Data	Reject	Deleted
FW2-505-01	Form W-2, Line B 'EmployerEIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	New
FW2G-001	If Form W-2G, Line 2 'FederalIncomeTaxWithheldAmt' has a value greater than zero, then it must be less than Line 1 'GamblingWinGrossWinningAmt'.	Incorrect Data	Reject	New
FW2G-002	Form W-2G, 'PayerSSN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	New
FW2G-003	Form W-2G, 'PayerEIN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
FW2G-004	Form W-2G, 'PayerEIN' must match data in the e-File database.	Incorrect Data	Reject	New
FW2G-005	Form W-2G, 'PayerSSN' must match data in the e-File database.	Incorrect Data	Reject	New
FW2G-006	Form W-2G, 'PayerEIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	New
FW2G-007	If Form W-2G, Payer Address is a US Address, then the first five digits of the Zip Code must be within the valid ranges of zip codes for the corresponding State Abbreviation. See Publication 4164.	Incorrect Data	Reject	New
IND-001	'PreparerSSN' in the Return Header must not be all zeros or all nines.	Incorrect Data	Reject	New
IND-002	The 'TaxPeriodEndDate' in the Submission Manifest must be less than the "Received Date".	Incorrect Data	Reject	New
IND-003	'BankAccountNumber' in IRS Payment Record must not equal all zeros.	Incorrect Data	Reject	New
IND-004	'BankAccountNumber' in 1040ES Estimated Payment Record must not equal all zeros.	Incorrect Data	Reject	New
IND-005	If Form 9465 and IRS Payment Record are present in the return, then Form 9465, 'PaymentAmt' must be equal to 'PaymentAmount' in IRS Payment Record.	Missing Data	Reject	New
IND-006	'SpouseSSN' in the Return Header must not be equal to 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	New
IND-007	If checkbox 'ProtectiveSec108iELCRecordInd' is checked in the return, then [GeneralDependencyMedium] with Description beginning with 'Section 108(i) election explanation' must be attached to the return.	Missing Document	Reject	New
IND-009	'TaxYear' specified in the Submission Manifest must equal 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	New
IND-010	'TaxYear' must equal the year of the 'TaxPeriodBeginDate' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject	New
IND-011	'TaxYear' must equal the year of the 'TaxPeriodEndDate' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject	New
IND-012	If 'WagesLit' in [WagesNotShownSchedule] has the value "FEC", then [FECRecord] must be present in the return.	Missing Document	Reject	New
IND-013	In the Return Header, 'PreparerSSN' or 'PTIN' or 'STIN' or 'PreparerFirmIDNumber' must have a value, if any one of the following is true: (1) checkbox 'SelfEmployed' is checked; (2) 'PreparerPersonName' or 'PreparerFirmName' or 'PreparerUSAddress' or 'PreparerForeignAddress' has a value.	Missing Data	Reject	New
IND-014	'EmployeeTIN' and 'EmployeeNameControl' in [FECRecord] must be the same as ['PrimarySSN' and 'PrimaryNameControl'] or ['SpouseSSN' and 'SpouseNameControl'] in the Return Header.	Incorrect Data	Reject	New
IND-015	If checkbox 'WorkPerformedResidingInUSInd' is checked in [FECRecord], then 'CountryCd' must be "US".	Incorrect Data	Reject	New
IND-016	If 'CountryCd' has the value "US" in [FECRecord], then checkbox 'WorkPerformedResidingInUSInd' must be checked.	Missing Data	Reject	New
IND-017	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", then the following fields must have a value: 'IPAddress', 'IPDate', 'IPTIME', 'IPTIMEZONE'.	Missing Data	Reject	New
IND-018	If 'PrimaryDateOfDeath' has a value in the return, then 'InCareOfName' in the Filer address in the Return Header must have a value.	Missing Data	Reject	New
IND-019	If 'SpouseDateOfDeath' has a value in the return, then 'InCareOfName' in the Filer address in the Return Header must have a value.	Missing Data	Reject	New
IND-020	If 'PaidPreparerInformation' is present in the Return Header, then 'NonPaidPreparerCd' must not have a value in the return.	Incorrect Data	Reject	New
IND-021	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'PrimarySignature' has a value, then 'PrimaryDateOfBirth' must have a value.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-022	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line" and 'SpouseSignature' has a value, then 'SpouseDateofBirth' must have a value.	Missing Data	Reject	New
IND-023	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and 'PrimarySignature' has a value, then 'PrimaryDateOfBirth' must have a value.	Missing Data	Reject	New
IND-024	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner" and 'SpouseSignature' has a value, then 'SpouseDateOfBirth' must have a value.	Missing Data	Reject	New
IND-025	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.	Missing Data	Reject	New
IND-026	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'PrimaryDateOfBirth' has a value, then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' must have a value.	Missing Data	Reject	New
IND-027	If 'PINTypeCode' in the Return Header has the value "Self-Select On-Line", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.	Missing Data	Reject	New
IND-028	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", and 'SpouseDateOfBirth' has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' must have a value.	Missing Data	Reject	New
IND-031	'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGI' in the Return Header must match the e-File database.	Incorrect Data	Reject	New
IND-032	'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpousePriorYearAGI' in the Return Header must match the e-File database.	Incorrect Data	Reject	New
IND-033	The year of 'PrimaryDateOfDeath' must not be less than 'TaxYear' in the Return Header.	Incorrect Data	Reject	New
IND-034	The year of 'SpouseDateOfDeath' must not be less than 'TaxYear' in the Return Header.	Incorrect Data	Reject	New
IND-035	'PrimaryDateOfDeath' in the return must match that in the e-File database.	Database Validation Error	Reject	New
IND-036	'SpouseDateOfDeath' in the return must match that in the e-File database.	Database Validation Error	Reject	New
IND-037	If 'PrimaryDateOfDeath' has a value, then the Filer address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject	New
IND-038	If 'SpouseDateOfDeath' has a value, then the Filer address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject	New
IND-039	If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' must have a value.	Incorrect Data	Reject	New
IND-040	If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePhone' must have a value.	Incorrect Data	Reject	New
IND-041	If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePIN' must have a value.	Incorrect Data	Reject	New
IND-042	If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then checkbox 'SurvivingSpouseInd' must not be checked.	Incorrect Data	Reject	New
IND-043	If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then checkbox 'PersonalRepresentativeInd' must not be checked.	Incorrect Data	Reject	New
IND-044	If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then 'PrimaryDateOfDeath' must not have a value.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-045	If checkbox 'PowerOfAttorneySignedBy' is checked in the return, then 'SpouseDateOfDeath' must not have a value.	Incorrect Data	Reject	New
IND-046	Form 8862 must be present in the return. e-File database indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance.	Incorrect Data	Reject	New
IND-508	Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return for which filing status is Married Filing Jointly or [filing status is Head of Household and the Spouse exemption is claimed].	Database Validation Error	Reject	New
IND-509	Spouse SSN in the Return Header must not equal a Dependent SSN on another tax return	Incorrect Data	Reject	New
IND-513	The Spouse SSN in the Return Header must not be equal to the Spouse SSN in another return filed for the same tax year.	Duplicate Condition	Reject	New
IND-515	The Primary SSN in the Return Header must not be equal to the Primary SSN in another return filed for the same tax year.	Duplicate Condition	Reject	New
IND-521	The Year of Birth of the Primary SSN must not be greater than the Tax Year in the Return Header.	Incorrect Data	Reject	New
IND-531	If Primary Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.	Database Validation Error	Reject	New
IND-532	If Spouse Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.	Database Validation Error	Reject	New
IND-570	The Year of Birth of the Spouse SSN must not be greater than the Tax Year in the Return Header.	Database Validation Error	Reject	Active
IND-664	If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPIN".	Database Validation Error	Reject	New
IND-665	If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPractitioner".	Database Validation Error	Reject	New
IND-666	If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "SelfSelectPIN".	Database Validation Error	Reject	New
IND-667	If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "SelfSelectPractitioner".	Database Validation Error	Reject	New
IND-672	In the Return Header, if 'PINTypeCode' has the value "Practitioner" or "Self-Select Practitioner", then 'PractitionerPIN' must have a value.	Missing Data	Reject	New
IND-673	In the Return Header, if 'PINTypeCode' has the value "Self-Select On-Line", then 'PractitionerPIN' must not have a value.	Missing Data	Reject	New
IND-674	If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPIN".	Database Validation Error	Reject	New
IND-675	If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPractitioner".	Database Validation Error	Reject	New
IND-679	If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "SelfSelectPIN".	Database Validation Error	Reject	New
IND-680	If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "SelfSelectPractitioner".	Database Validation Error	Reject	New
IND-689	The year of the Taxpayer Signature Date in the Return Header must be equal to the processing year.	Incorrect Data	Reject	New
IND-694	If 'PINTypeCode' in the Return Header has the value "Self-Select Practitioner", then 'JuratDisclosureCode' must have the value "Self Select PIN By ERO".	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-695	If 'PINTypeCode' in the Return Header has the value "Practitioner", then 'JuratDisclosureCode' must have the value "Practitioner PIN".	Incorrect Data	Reject	New
IND-699	If 'PINTypeCode' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGI', 'PrimaryPriorYearPIN', 'PrimaryElectronicFilingPIN', 'SpousePriorYearAGI', 'SpousePriorYearPIN', 'SpouseElectronicFilingPIN'.	Incorrect Data	Reject	New
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	Deleted
R0000-007-01	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 for the corresponding State Abbreviation. See Publication 4164.	Incorrect Data	Reject	New
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
R0000-057	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject	Active
R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	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

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject and Stop	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
R0000-086	SSN of the Paid Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	Deleted
R0000-087-01	EIN of the Paid Preparer Firm in the Return Header must not equal all zeros or all nines.	Incorrect Data	Reject	Active
R0000-088	The eight numeric digits of the PTIN (of the Paid Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	Active
R0000-089	The "Tax Period Ending Date" in the Submission Manifest must be less than the "Received Date".	Incorrect Data	Reject	Deleted
R0000-090	The Imperfect Return Indicator in the Return Header was checked but does not meet the conditions of an imperfect return.	Database Validation Error	Alert	Active
R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros.	Incorrect Data	Reject	Deleted
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	Deleted
R0000-092-01	'PrimarySSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	New
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	Deleted
R0000-093-01	If 'SpouseSSN' in the Return Header has a value, then it must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	New
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	Deleted
R0000-095	The Primary Signature in the Return Header cannot equal all zeros.	Incorrect Data	Reject	Deleted
R0000-095-01	'PrimarySignature' in the Return Header must not equal all zeros.	Incorrect Data	Reject	New
R0000-096	The Spouse Signature in the Return Header cannot equal all zeros.	Incorrect Data	Reject	Deleted
R0000-096-01	'SpouseSignature' in the Return Header must not equal all zeros.	Incorrect Data	Reject	New
R0000-097-01	Tax Year in the Return Header must equal "2010" for processing year 2011.	Incorrect Data	Reject	Deleted
R0000-097-02	'TaxYear' in the Return Header must be equal to "2009" or "2010" or "2011" for the processing year 2012.	Incorrect Data	Reject	New
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	Deleted
R0000-107	'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodBeginDate' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject and Stop	Deleted
R0000-108	'TaxYear' specified in the Submission Manifest must match the year of the 'TaxPeriodEndDate' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject and Stop	Deleted
R0000-113	The eight numeric digits of the STIN (of the Paid Preparer) following the letter S, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
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	Deleted
R0000-116-01	If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then State must have the value "AA", "AE" or "AP".	Incorrect Data	Reject	New
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	Deleted
R0000-118-01	If first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then 'OriginatorTypeCd' in the Return Header must have the value "OnlineFiler".	Incorrect Data	Reject and Stop	New
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	Deleted
R0000-119-01	If 'OriginatorTypeCd' in the Return Header has the value "OnlineFiler", then the first two digits of the EFIN in the IRS Submission Manifest must be 10 or 21 or 32 or 44 or 53.	Incorrect Data	Reject and Stop	New
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
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	Deleted
R0000-129-01	The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing.	Incorrect Data	Reject	New
R0000-130	If Spouse SSN in the Return Header has a value, it must be valid for testing.	Incorrect Data	Reject	Deleted
R0000-130-01	The 4th and 5th digits of the 'SpouseSSN' in the Return Header must be equal to "00" for testing.	Incorrect Data	Reject	New
R0000-134	If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) per REG-134235-08 to identify yourself in the paid preparer section of the tax return. Beginning Tax Year 2011, (Processing Year 2012), tax returns may be rejected if an SSN, or any number that is not a PTIN, is included in this field.	Incorrect Data	Alert	Deleted
R0000-136	MeF cannot accept this return because an invalid date of birth or date of death was reported to the IRS by the Social Security Administration. The invalid date reported was for < >.	Database Validation Error	Reject and Stop	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
R0000-504	Form 1040, Line 6c(2), each 'DependentSSN' and the corresponding 'DependentNameControl' provided in Line 6c(2) must match the e-File database.	Database Validation Error	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-504-01	Each 'DependentSSN' and the corresponding 'DependentNameControl' that has a value on Line 6c(2) of the return, must match the SSN and Name Control in the e-File database.	Database Validation Error	Reject	New
R0000-507	'DependentSSN' in Form 1040, Line 6c(2) was used as a Dependent SSN in a previously filed tax return for the same tax period.	Duplicate Condition	Reject	Deleted
R0000-507-01	'DependentSSN' on Line 6c(2) of the return was used as a Dependent SSN in a previously filed tax return for the same tax period.	Duplicate Condition	Reject	New
R0000-508	Primary SSN in the Return Header cannot be the same as the Spouse SSN on another tax return for which Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) or [Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' are checked].	Database Validation Error	Reject	Deleted
R0000-509	Spouse SSN in the Return Header cannot match a 'DependentSSN' on this tax return or another tax return.	Incorrect Data	Reject	Deleted
R0000-510	Spouse SSN in the Return Header must not be the same as a Primary SSN on another tax return.	Database Validation Error	Reject	Active
R0000-511	If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2 or 5), then the Primary SSN in the Return Header cannot be the same as a Spouse SSN on another tax return with Line 3 checkbox "Married filing separately" checked(element 'IndividualReturnFilingStatusCd' has the value 3).	Database Validation Error	Reject	Deleted
R0000-511-01	If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2 or 5), then the Primary SSN in the Return Header must not be equal to Spouse SSN on another tax return in which Married Filing Separately is the filing status.	Database Validation Error	Reject	New
R0000-512	Form 1040, Line 6c(2), each 'DependentSSN' must not match the Spouse SSN on another return.	Incorrect Data	Reject	Active
R0000-513	The Spouse SSN in the Return Header must not be the same as the Spouse SSN in another return filed for the same tax year.	Duplicate Condition	Reject	Deleted
R0000-515	The Primay SSN in the Return Header must not be the same as the Primary SSN in another return filed for the same tax year.	Duplicate Condition	Reject	Deleted
R0000-521	The Year of Birth for the Primary SSN cannot equal the current processing year	Incorrect Data	Reject	Deleted
R0000-530	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then the Spouse SSN in the Return Header and Line 6b 'exemptSpouseNameControl' must match the e-File database.	Database Validation Error	Reject	Deleted
R0000-530-01	If Line 4 checkbox "Head of household" is checked in the return (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then the Spouse SSN in the Return Header and Line 6b 'exemptSpouseNameControl' must match the e-File database.	Database Validation Error	Reject	New
R0000-531	If Primary Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.	Database Validation Error	Reject	Deleted
R0000-532	If Spouse Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.	Database Validation Error	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-533	If a Dependent's Date of Death is present, then it cannot be less than the current tax year.	Database Validation Error	Reject	Deleted
R0000-533-01	If a Dependent's Date of Death has a value in the e-File database, then it must not be prior to the Tax Year in the Return Header.	Database Validation Error	Reject	New
R0000-544	The Primary SSN cannot be the same as a 'DependentSSN' on another tax return if any dependents are listed in Line 6(c) in this return.	Database Validation Error	Reject	Deleted
R0000-544-01	The Primary SSN must not be the same as a Dependent SSN on another tax return if any dependents are listed in this return.	Database Validation Error	Reject	New
R0000-570	The Year of Birth for the Spouse SSN cannot equal the current processing year.	Incorrect Data	Reject	Deleted
R0000-571	For any Dependent claimed in the tax return, the Year of Birth in the e-File database cannot equal the current processing year.	Database Validation Error	Reject	Deleted
R0000-571-01	For each DependentSSN in the tax return, the Year of Birth in the e-File database must not be greater than the Tax Year in the Return Header.	Database Validation Error	Reject	New
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	Deleted
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	Deleted
R0000-672	If the PIN Type Code in the Return Header equals "Practitioner" or "Self-Select Practitioner", then the Practitioner PIN must be present in the Return Header.	Missing Data	Reject	Deleted
R0000-673	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Practitioner PIN must not be present in the Return Header.	Missing Data	Reject	Deleted
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	Deleted
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	Deleted
R0000-689	The year of the 'PrimarySignatureDate' in the Return Header must equal the current processing year.	Incorrect Data	Reject	Deleted
R0000-694	If the PIN Type Code in the Return Header equals "Self-Select Practitioner", then Jurat Disclosure Code in the Return Header must equal "Self Select PIN By ERO".	Incorrect Data	Reject	Deleted
R0000-695	If the PIN Type Code in the Return Header equals "Practitioner", then Jurat Disclosure Code in the Return Header must equal "Practitioner PIN".	Incorrect Data	Reject	Deleted
R0000-696	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Jurat Disclosure Code in the Return Header must equal "Online Self Select PIN".	Incorrect Data	Reject	Deleted
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	Deleted
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	Deleted
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	Active
SA-F1040-001-01	If Schedule A (Form 1040), Line 15 'TotalInterestPaidAmt' has a non-zero value, then one of the following lines must have a non-zero value: Line 10 'RptHomeMortgIntAndPointsAmt', Line 11 'Form1098HomeMortgIntNotRptAmt', Line 12 'Form1098PointsNotReportedAmt', Line 13 'MortgageInsurancePremiumsAmt' or Line 14 'InvestmentInterestAmt'.	Missing Data	Reject	Deleted
SA-F1040-001-02	If Schedule A (Form 1040), Line 15 'TotalInterestPaidAmt' has a non-zero value, then one of the following must have a non-zero value: Line 10 'RptHomeMortgIntAndPointsAmt', Line 11 'Form1098HomeMortgIntNotRptAmt', Line 12 'Form1098PointsNotReportedAmt', Line 13 'MortgageInsurancePremiumsAmt' or Line 14 'InvestmentInterestAmt'.	Missing Data	Reject	New
SA-F1040-002	If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than 500, then Form 8283 must be attached.	Missing Document	Reject	Active
SA-F1040-003	If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than or equal to 20,000 and Form 8283, Section B, Part 1, Line 4 checkbox 'ArtWorthAtLeast20000Dollars' is checked, then a binary attachment with Description beginning with 'Art Appraisal' must be attached to Form 8283 or the 'Form8283PaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.	Missing Document	Reject	Active
SA-F1040-006	If Schedule A (Form 1040), Line 27 'NetMiscellaneousDeductionsAmt' has a non-zero value, then one of the following Lines must have a non-zero value: Line 21 'UnreimbursedEmployeeExpnssAmt', Line 22 'TaxPreparationFeesAmt', Line 23 'OtherExpensesAmt', or Line 24 'TotJobExpnssAndCrtnMiscDedAmt'.	Missing Data	Reject	Active
SA-F1040-007	If 'MiscellaneousDeductionAmount' in "Other Miscellaneous Deductions Statement" [OtherMiscellaneousDeductionsStatement] has a non-zero value, then Schedule A (Form 1040), Line 28 'OtherMiscellaneousDedAmt' must have a non-zero value.	Missing Data	Reject	Active
SA-F1040-010	If "Other Expenses Statement" [OtherExpensesStatement] is attached to Schedule A(Form 1040), Line 23, then for each 'Amount' in "Other Expenses Statement" that has a non-zero value, the corresponding 'Description' must not have the following values: "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", or "THEFT".	Incorrect Data	Reject	Active
SA-F1040-011-01	Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have zero value or not be present if Form 1040, Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 4 checkbox " Head of household" or Line 5 checkbox " Qualifying widow(er) with dependent child" is checked (element 'individualReturnFilingStatusCd' has VALUE 1 OR 2, 4 OR 5), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 109000.	Incorrect Data	Reject	Deleted
SA-F1040-011-02	If Form 1040, Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 4 checkbox " Head of household" or Line 5 checkbox " Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 2 or 4 or 5), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 109000, then Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	New
SA-F1040-012-01	Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have zero value or not be present if Form 1040, Line 3 checkbox "Married filing separately" (element 'individualReturnFilingStatusCd' has the value 3) and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 54500.	Incorrect Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
SA-F1040-012-02	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 54500, then Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	New
SA-F1040-013	If Schedule A (Form 1040), Line 5b checkbox 'StateAndLocalSalesTaxInd' is checked, then Schedule A (Form 1040) "Worksheet for Line 7- New motor vehicle taxes", [Line 3 'NewMtrVehAttributableTaxAmt' and Line 11 'NewMtrVehAllowedDeductionAmt'] must be equal to zero or not be present.	Incorrect Data	Reject	Deleted
SA-F1040-013-01	If Schedule A (Form 1040), Line 5b checkbox 'StateAndLocalSalesTaxInd' is checked, then Schedule A (Form 1040) "Worksheet for Line 7- New motor vehicle taxes", [Line 3 'NewMtrVehAttributableTaxAmt' and Line 11 'NewMtrVehAllowedDeductionAmt'] must be equal to zero if an amount is entered.	Incorrect Data	Reject	New
SA-F1040-014	If Schedule A (Form 1040), Line 20 'CasualtyOrTheftLossesAmt' has a non-zero value, then Form 4684 must be attached to Line 20.	Missing Document	Reject	New
SA-F1040-015	If Schedule A (Form 1040), Line 20 'CasualtyOrTheftLossesAmt' has a non-zero value, then it must be equal to Form 4684, Line 21 'TotalCasualtyTheftDeductions'.	Incorrect Data	Reject	New
SA-F1040-016	If Schedule A (Form 1040), Line 21 'UnreimbursedEmployeeExpnssAmt' is not less than 2000 and Line 27 'NetMiscellaneousDeductionsAmt' has a non-zero value, then Form 2106 or Form 2106EZ must be attached to Line 21.	Missing Document	Reject	New
SB-F1040-003	If Schedule B (Form 1040) is present in the return, and Schedule B (Form 1040), Part I, Line 4 'CalculatedTotalTaxableIntAmt' has a non-zero value, then it must be equal to Form 1040, Line 8a 'TaxableInterestAmt'.	Incorrect Data	Reject	Deleted
SB-F1040-003-01	If Schedule B (Form 1040A or 1040), Line 4 'CalculatedTotalTaxableIntAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 8a 'TaxableInterestAmt'.	Incorrect Data	Reject	New
SB-F1040-004	If Schedule B (Form 1040) is present in the return, and Schedule B (Form 1040), Part II, Line 6 'TotalOrdinaryDividendsAmt' has a non-zero value, then it must be equal to Form 1040, Line 9a 'OrdinaryDividendsAmt'.	Incorrect Data	Reject	Deleted
SB-F1040-004-01	If Schedule B (Form 1040A or 1040), Line 6 'TotalOrdinaryDividendsAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 9a 'OrdinaryDividendsAmt'.	Incorrect Data	Reject	New
SB-F1040-005	If Schedule B (Form 1040A or 1040), Line 3 'ExcludableSavingsBondIntAmt' has a non-zero value, then it must be equal to Form 8815, Line 14 'ExcludableSavingsBondIntAmt'.	Incorrect Data	Reject	New
SCEZ-F1040-001	Schedule C-EZ (Form 1040), Item D 'EIN' must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
SCEZ-F1040-002	If two Schedule C-EZs (Form 1040) are present in the return, their Social Security Numbers must not be equal .	Incorrect Data	Reject	New
SCEZ-F1040-003	The SSN on Schedule C-EZ(Form 1040) must not be equal to the SSN in another Schedule C(Form 1040) in the same return.	Incorrect Data	Reject	New
SCEZ-F1040-004	Schedule C-EZ(Form 1040), 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
SCEZ-F1040-005	For each Line 5a 'BusinessMilesCnt' that has a non-zero value on Schedule C-EZ (Form 1040), the corresponding Line 4 'DateVehiclePlacedInService' must have a value.	Missing Data	Reject	New
SCEZ-F1040-006	On Schedule C-EZ (Form 1040), one of the following must have a non-zero value: Line 1d 'TotalGrossReceiptsAmt' or Line 2 'TotalOtherExpensesAmt' or Line 3 'NetProfitAmt'.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
SCEZ-F1040-007	Schedule C-EZ (Form 1040), Line 1d 'TotalGrossReceiptsAmt' minus (-) Line 2 'TotalOtherExpensesAmt' must be equal to Line 3 'NetProfitAmt'.	Math Error	Reject	New
SC-F1040-001	Schedule C (Form 1040), Item D 'EIN' must not be the same as the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject	Active
SC-F1040-002	One of the following lines in Schedule C (Form 1040) must have a non-zero value: Part I, Line 1 'GrossReceiptsOrSalesAmt', Part I, Line 7 'GrossIncomeAmt', Part II, Line 28 'TotalExpensesAmt', Part II, Line 29 'TentativeProfitOrLossAmt', Part II, Line 31 'NetProfitOrLossAmt'.	Missing Data	Reject	Deleted
SC-F1040-002-01	One of the following lines in Schedule C (Form 1040) must have a non-zero value: Line 1d 'TotalGrossReceiptsAmt', Line 7 'GrossIncomeAmt', Line 28 'TotalExpensesAmt', Line 29 'TentativeProfitOrLossAmt', Line 31 'NetProfitOrLossAmt'.	Missing Data	Reject	New
SC-F1040-003	If Schedule C (Form 1040), Part II, Line 9 'CarAndTruckExpensesAmt' has a non-zero value, then Schedule C (Form 1040), Part IV, Line 43 'DateVehiclePlacedInService' must have a value or Form 4562 must be present in the return.	Missing Data	Reject	Active
SC-F1040-004	If Schedule C (Form 1040), Part IV, Line 44a 'BusinessMilesCnt' has a non-zero value, Line 43 'DateVehiclePlacedInService' must have a value.	Missing Data	Reject	Active
SC-F1040-005	Schedule C (Form 1040), Line 1 'GrossReceiptsOrSalesAmt' minus (-) Line 2 'ReturnsAndAllowancesAmt' must be equal to Line 3 'NetGrossReceiptsAmt'.	Math Error	Reject	Deleted
SC-F1040-005-01	Schedule C (Form 1040), Line 1d 'TotalGrossReceiptsAmt' minus (-) Line 2 'ReturnsAndAllowancesAmt' must be equal to Line 3 'NetGrossReceiptsAmt'.	Math Error	Reject	New
SC-F1040-006	If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentIsNotAtRiskInd' is checked, then the return cannot be filed through Modernized e-File (MeF).	Unsupported	Reject	Deleted
SC-F1040-007	If Schedule C (Form 1040) Line 33c checkbox 'OtherClosingInventoryMethodInd' is checked, then "Other Method Used To Value Closing Inventory Statement" [OtherMethodUsedToValueClosingInventoryStatement] must be attached.	Missing Document	Reject	Active
SC-F1040-009	Schedule C (Form 1040), Item B, 'BusinessActivityCode' or 'UnclassifiedEstablishmentCd' must have a six numeric digit value.	Incorrect Data	Reject	Active
SC-F1040-010	If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentIsNotAtRiskInd' is checked, then Form 6198 must be present in the return.	Missing Document	Reject	New
SD-F1040-001	If Schedule D (Form 1040) is present in the return, either Schedule D (Form 1040), Line 16 'NetSTAndLTCapitalGainOrLossAmt' or Schedule D (Form 1040), Line 21 'AllowableLossAmt' must be equal to Form 1040, Line 13 'CapitalGainLossAmt'.	Data Mismatch	Reject	Active
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).	Unsupported	Reject	Deleted
SE-F1040-001-01	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 Form 6198 must be present in the Return.	Missing Document	Reject	New
SE-F1040-030	If Schedule E (Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt' has a non-zero value, then Form 4835 must be present in the Return.	Missing Document	Reject	New
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.	Incorrect Data	Reject	Deleted
SE-F1040-060-01	If Schedule E (Form 1040), Line 26 'nonpassiveActivityLiteralCd' has a value, then Line 26 'nonpassiveActivityAmt' must have a non-zero value.	Missing Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
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.	Missing Data	Reject	Deleted
SE-F1040-070-01	If Schedule E (Form 1040), Line 26 'nonpassiveActivityAmt' has a non-zero value, then Line 26 'nonpassiveActivityLiteralCd' must have a value.	Missing Data	Reject	New
SEIC-F1040-001	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must be within the valid range of SSNs.	Incorrect Data	Reject	Deleted
SEIC-F1040-001-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must be within the valid range of SSNs.	Incorrect Data	Reject	New
SEIC-F1040-002	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be equal to the Primary SSN or the Spouse SSN in the Return Header.	Incorrect Data	Reject	Deleted
SEIC-F1040-002-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
SEIC-F1040-003	Schedule EIC (Form 1040), Line 3: each 'ChildYearOfBirth' provided must not be greater than the tax year of the return.	Incorrect Data	Reject	Deleted
SEIC-F1040-003-01	Each 'ChildYearOfBirth' that has a value on Schedule EIC(Form 1040A or 1040), Line 3, must not be greater than 'TaxYear' in the Return Header.	Incorrect Data	Reject	New
SEIC-F1040-004	If Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth' is equal to the tax year in the return header, then Line 6 'MonthsChildLivedWithYouCnt' for that child must be equal to "12" or 'KidnappedChildInd' must be equal to "KC".	Incorrect Data	Reject	Deleted
SEIC-F1040-004-01	For each 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3 that is equal to 'TaxYear' in the Return Header, the corresponding Line 6 'MonthsChildLivedWithYouCnt' must be equal to 12 or 'KidnappedChildInd' must have the value "KC".	Incorrect Data	Reject	New
SEIC-F1040-005-01	For each child whose age is 19 years or older (born before 1992) or younger than 24 years (born after 1986) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child, Line 4a 'ChildIsAStudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	Deleted
SEIC-F1040-005-02	For each child who is 19 years or older (born before 1992) and 24 years or younger (born after 1986) per the 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4a 'ChildIsAStudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	New
SEIC-F1040-006-01	For each child whose age is 24 years or older (born before 1987) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	Deleted
SEIC-F1040-006-02	For each child who is 24 years or older (born before 1987) per the 'ChildYearOfBirth' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	New
SEIC-F1040-008	For each child on Schedule EIC(Form 1040A or 1040), whose Line 2 'DiedLiteralCd' has the value "DIED", there must be a binary attachment with Description "BirthCertificate" or "DeathCertificate" or "HospitalMedicalRecords" present in the return.	Missing Document	Reject	New
SEIC-F1040-501	Schedule EIC (Form 1040), each Line 1 'QualifyingChildNameControl' and Line 2 'QualifyingChildSSN' provided must match that in the e-File database.	Incorrect Data	Reject	Deleted
SEIC-F1040-501-01	Each 'QualifyingChildNameControl' that has a value on Schedule EIC(Form 1040A or 1040), Line 1, and 'QualifyingChildSSN' that has a value on Line 2, must match that in the e-File database.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
SEIC-F1040-506	Schedule EIC (Form 1040) Line 2: each 'QualifyingChildSSN' provided must not be the same as another 'QualifyingChildSSN' on the same Schedule EIC (Form 1040) OR on another accepted return for the same tax year.	Incorrect Data	Reject	Deleted
SEIC-F1040-506-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be the equal to a Qualifying Child SSN on another accepted return for the same tax year.	Incorrect Data	Reject	New
SEIC-F1040-509	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be the same as the Spouse SSN on another accepted return for the same tax year.	Incorrect Data	Reject	Deleted
SEIC-F1040-509-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to the Spouse SSN on another accepted return for the same tax year.	Incorrect Data	Reject	New
SEIC-F1040-521	For each Qualifying child SSN provided in Schedule EIC (Form 1040), the Year of Birth in the e-File database cannot equal the current processing year	Incorrect Data	Reject	Deleted
SEIC-F1040-521-01	For each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, the corresponding 'ChildYearOfBirth' on Line 3 must not be greater than 'TaxYear' in the Return Header.	Incorrect Data	Reject	New
SEIC-F1040-534	For each qualifying child SSN provided in Schedule EIC (Form 1040) if Date of Death is present in the e-File Database, the Year of Death cannot be less than the tax year in the return header.	Incorrect Data	Reject	Deleted
SEIC-F1040-534-01	For each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, if there is a value for Date of Death in the e-File database, then the Year of Death must not be less than the Tax Year in the Return Header.	Incorrect Data	Reject	New
SEIC-F1040-535	Schedule EIC (Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildYearOfBirth' must match the e-File database for each child provided.	Incorrect Data	Reject	Deleted
SEIC-F1040-535-01	For each child on Schedule EIC (Form 1040A or Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildYearOfBirth' must match that in the e-File database.	Incorrect Data	Reject	New
SEIC-F1040-536	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked ('IndividualReturnFilingStatusCd' has a value 1 or 4 or 5), then each qualifying child on Schedule EIC(Form 1040) must be younger than the tax payer.	Incorrect Data	Reject	Deleted
SEIC-F1040-536-01	Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the tax payer, if Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked ('IndividualReturnFilingStatusCd' has a value 1 or 4 or 5) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child.	Incorrect Data	Reject	New
SEIC-F1040-537	If Form 1040, Line 2 checkbox "Married filing jointly" is checked ('IndividualReturnFilingStatusCd' has the value 2), then each qualifying child on Schedule EIC(Form 1040) must be younger than the primary tax payer or the spouse.	Incorrect Data	Reject	Deleted
SEIC-F1040-537-01	Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the primary tax payer or the spouse, if Line 2 checkbox "Married filing jointly" is checked ('IndividualReturnFilingStatusCd' has a value 2) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child.	Incorrect Data	Reject	New
SF-F1040-011	If Schedule F (Form 1040) is present in the return, then at least one of the following must have a non-zero value: Line 11 'GrossIncome', Line 35 'TotalExpenses', Line 36 'NetFarmProfitOrLoss'.	Incorrect Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
SF-F1040-011-01	Schedule F (Form 1040) must have a non-zero value in one of the following: Line 9 'GrossIncome', Line 33 'TotalExpenses', Line 34 'NetFarmProfitOrLoss'.	Incorrect Data	Reject	New
SF-F1040-012	If Schedule F (Form 1040) Line 36 'NetFarmProfitOrLoss' has a value less than zero and Line 37b 'SomeInvestmentIsNotAtRisk' checkbox is checked, then Form 6198 must be present in the return.	Incorrect Data	Reject	Deleted
SF-F1040-012-01	If Schedule F (Form 1040) Line 34 'NetFarmProfitOrLoss' has a value less than zero and Line 36b 'SomeInvestmentIsNotAtRisk' checkbox is checked, then Form 6198 must be present in the return.	Missing Document	Reject	New
SH-F1040-001	Schedule H (Form 1040), 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
SH-F1040-002	If two Schedules H (Form 1040) are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	New
SH-F1040-003	Schedule H (Form 1040), 'EmployerEIN' must not be equal to the 'PrimarySSN' or the 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	New
SH-F1040-004	If two Schedules H (Form 1040) are present in the return, their 'EmployerEIN's must not be equal.	Incorrect Data	Reject	New
SH-F1040-005	On Schedule H (Form 1040), exactly one of Line A 'HsldEmplPdCashWageOverLmtCYInd' or Line B 'HsldEmplFedIncmtaxWithheldInd' or Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	New
SH-F1040-006	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line B 'HsldEmplFedIncmtaxWithheldInd', then Line 5 'FederalIncomeTaxWithheldAmt' must have a non-zero value.	Missing Data	Reject	New
SH-F1040-007	If a choice of "No" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd' and a choice of "Yes" is indicated on Line B 'HsldEmplFedIncmtaxWithheldInd', then Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	New
SH-F1040-008	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 1 'SocialSecurityTaxCashWagesAmt' must not be less than 1700.	Incorrect Data	Reject	New
SH-F1040-009	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 3 'MedicareTaxCashWagesAmt' must not be less than 1700.	Incorrect Data	Reject	New
SH-F1040-010	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line B 'HsldEmplFedIncmtaxWithheldInd' and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	New
SH-F1040-011	If Schedule H (Form 1040), Line 1 'SocialSecurityTaxCashWagesAmt' has a non-zero value, then it must not be greater than Line 3 'MedicareTaxCashWagesAmt'.	Incorrect Data	Reject	New
SH-F1040-012	Schedule H (Form 1040), Line 6 'TotSocSecMedcrAndFedIncmtaxAmt' must be equal to Line 23 'TotalTaxHouseholdEmplCalcAmt'.	Data Mismatch	Reject	New
SJ-F1040-001	If Schedule J (Form 1040) is present in the return, then Schedule J (Form 1040), Line 1 'TaxableIncomeAmt' must be equal to Form 1040, Line 43 'TaxableIncomeAmt'.	Data Mismatch	Reject	New
SJ-F1040-002	If Schedule J (Form 1040), Line 17 'TotalTaxTableAmt' has a non-zero value, then one of the following must have a non-zero value: Line 4 'CurrentTaxAmt' or Line 8 'TaxTableAmt' or Line 12 'TaxTableAmt'.	Incorrect Data	Reject	New
SJ-F5471-001	If Schedule J (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
SK1-F8865-001	If Schedule K-1 (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	New
SM-F5471-001	If Schedule M (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	New
SO-F5471-001	If Schedule O (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	New
SO-F8865-001	If Schedule O (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	New
SP-F8865-001	If Schedule P (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	New
SR-F1040-001	Schedule R (Form 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermnnTotDsblyInd', Line 4 'BothUnder65OneRtdDsblyInd', Line 5 'BothUnder65BothRtdDsblyInd', Line 6 'One65OrOlderOtherRtdDsblyInd', Line 9 'Under65DidNotLiveTogetherInd'.	Missing Data	Reject	Deleted
SR-F1040-001-01	Schedule R (Form 1040A or 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermnnTotDsblyInd', Line 4 'BothUnder65OneRtdDsblyInd', Line 5 'BothUnder65BothRtdDsblyInd', Line 6 'One65OrOlderOtherRtdDsblyInd', Line 9 'Under65DidNotLiveTogetherInd'.	Missing Data	Reject	New
SR-F1040-002	If Schedule R (Form 1040), Line 13a 'NontxSocSecAndRlrdBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value.	Missing Data	Reject	Deleted
SR-F1040-002-01	If Schedule R (Form 1040A or 1040), Line 13a 'NontxSocSecAndRlrdBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value.	Missing Data	Reject	New
SSE-F1040-001	For each Schedule SE (Form 1040) present in the return, 'SSN' must be equal to the Primary SSN or Spouse SSN in the Return Header.	Incorrect Data	Reject	Active
SSE-F1040-002	If two Schedule SEs (Form 1040) are present in the return, their Social Security Numbers must not be the same.	Incorrect Data	Reject	Active
SSE-F1040-003	If Schedule SE (Form 1040), Section B, Line 12 'SelfEmploymentTaxAmt' has a non-zero value, then Line 13 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
SSE-F1040-004	If Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' has a non-zero value, then Line 6 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
SSE-F1040-005	If Schedule SE (Form 1040), Section B, Line 8a 'SSTWagesRRTCompAmt' has a non-zero value or Line 8b 'UnreportedTipsAmt' has a non-zero value, then Line 8d 'TotalWagesAndUnreportedTipsAmt' must have a value unless Line 8a 'SSTWagesRRTCompAmt' is greater than or equal to 106,800.	Missing Data	Reject	Deleted
SSE-F1040-005-01	If Schedule SE (Form 1040), Section B, Line 8a 'SSTWagesRRTCompAmt' has a non-zero value or Line 8b 'UnreportedTipsAmt' has a non-zero value, then Line 8d 'TotalWagesAndUnreportedTipsAmt' must have a non-zero value unless Line 8a 'SSTWagesRRTCompAmt' is greater than or equal to 106800.	Missing Data	Reject	New
SSE-F1040-008	If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 12 'SelfEmploymentTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
SSE-F1040-009	If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 5 'SelfEmploymentTaxAmt' must have a non-zero value.	Data Mismatch	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SSE-F1040-010	If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] is not provided, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
SSE-F1040-011	If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] is not provided, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
SSE-F1040-013	If Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then it must be equal to the sum of all Schedule SE (Form 1040), Section A, Line 6 and Section B, Line 13 'OneHalfSelfEmploymentTaxAmt'.	Data Mismatch	Reject	Active
SSE-F1040-014	If Schedule SE (Form 1040), Section A, Line 3 'SETotalNetEarningsOrLossAmt' has a non-zero value, then it must be equal to [Section A, (Line 1a 'NetFarmProfitLossAmt' minus (-) Line 1b 'ConservationReserveProgPymtAmt' plus (+) Line 2 'NetNonFarmProfitLossAmt') minus (-) Form 1040, Line 29 'SelfEmpIdHealthInsDedAmt'].	Math Error	Reject	Deleted
SSE-F1040-015	If Schedule SE (Form 1040), Section B, Line 3 'SETotalNetEarningsOrLossAmt' has a non-zero value, then it must be equal to [Section B, (Line 1a 'NetFarmProfitLossAmt' minus (-) Line 1b 'ConservationReserveProgPymtAmt' plus (+) Line 2 'NetNonFarmProfitLossAmt') minus (-) Form 1040, Line 29 'SelfEmpIdHealthInsDedAmt'].	Math Error	Reject	Deleted
STATE-001	The agency to which a State Submission is filed must participate in the Fed/State program.	Incorrect Data	Reject	Active
STATE-005	The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.	Data Mismatch	Reject	Active
STATE-006	If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.	Unsupported	Reject	Active
STATE-007	The IRS Submission ID referenced in the State Submission must be that of an IRS Return.	Incorrect Data	Reject	Active
STATE-010	The Tax Year referenced in the State Submission Manifest must match the Tax Year of the linked Federal return.	Data Mismatch	Reject	Active
STATE-011	An SSN (either the Primary or the Spouse) referenced in the State Submission Manifest must match an SSN (either the Primary or the Spouse) of a linked Federal return.	Data Mismatch	Reject	Active
STATE-012	The State Submission category 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 category filed was <category>.	Unsupported	Reject and Stop	Active
STATE-013	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
STATE-014	If the Submission Category in the State Submission Manifest is equal to "IND", then the Primary SSN and Primary Name Control must be provided.	Missing Data	Reject and Stop	Active
STATE-015	The Tax Year specified in the State Submission Manifest must be valid for the current or prior year returns that are being accepted by Modernized e-File (MeF).	Incorrect Data	Reject and Stop	Active
STATE-901	The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.	Database Validation Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
STATE-902	The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.	Database Validation Error	Reject	Active
STATE-903	Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and 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
X0000-012	The name of a binary attachment file must be less than or equal to 64 bytes.	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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject and Stop	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
X0000-028	A single PDF file must not exceed 60MB insize.	Incorrect Data	Reject	Active
X0000-029	A binary attachment submitted in the PDF format must begin with the file header "%PDF-".	Incorrect Data	Reject and Stop	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