

1040 BUSINESS RULES UPDATES FOR TAX YEAR TY2015

This document lists all updates to the 1040 Business Rules version TY2015v3.1

01/08/2016 UPDATES

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|--------------|---|----------------|----------|-------------|
| F1040-430 | Form 1040, Line 23 'EducatorExpensesAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F1040-431 | Form 1040, Line 34 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-024-01 | If Form 4136, Line 10a(d) 'BiodieselMixtureCreditAmt' has a non-zero value, then Line 10a(c) 'BiodieselMixtureGallonsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-025-01 | If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' has a non-zero value, then Line 10b(c) 'AgriBiodieselMixtureGallonsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-026-01 | If Form 4136, Line 10c(d) 'RenewableDieselMixtureCrAmt' has a non-zero value, then Line 10c(c) 'RenewableDieselMixtureGalsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-033-01 | If Form 4136, Line 12a(d) 'LiquefiedPetroleumGasCrAmt' has a non-zero value, then Line 12a(c) 'LiquefiedPetroleumGasGalsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-034-01 | If Form 4136, Line 12c(d) 'CompressedNaturalGasCreditAmt' has a non-zero value, then Line 12c(c) 'CompressedNaturalGasGalsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-035-01 | If Form 4136, Line 12b(d) 'PSeriesFuelsCreditAmt' has a non-zero value, then Form 12b(c) 'PSeriesFuelsGallonsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-036-01 | If Form 4136, Line 12d(d) 'LiquefiedHydrogenCreditAmt' has a non-zero value, then Line 12d(c) 'LiquefiedHydrogenGallonsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-037-01 | If Form 4136, Line 12e(d) 'LiquidFuelDerFromCoalCreditAmt' has a non-zero value, then Line 12e(c) 'LiquidFuelDerFromCoalGalsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-038-01 | If Form 4136, Line 12f(d) 'LiquidFuelDerBiomassCrAmt' has a non-zero value, then Line 12f(c) 'LiquidFuelDerBiomassGalsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-039-01 | If Form 4136, Line 12g(d) 'LiquefiedNaturalGasCreditAmt' has a non-zero value, then Line 12g(c) 'LiquefiedNaturalGasGallonsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-050-01 | If Form 4136, Line 12h(d) 'LiquefiedGasDerBiomassCrAmt' has a non-zero value, then Line 12h(c) 'LiquefiedGasDerBiomassGalsQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-051-01 | If Form 4136, Line 12i(d) 'CompressedGasBiomassCreditAmt' has a non-zero value, then Line 12i(c) 'CompressedGasBiomassGGEQty' must have a non-zero value. | Missing Data | Reject | Active |
| F4136-069-01 | If Form 4136, Line 10a(d) 'BiodieselMixtureCreditAmt' has a non-zero value, then Line 10 'BiodieselRnwblRegistrationNum' must contain a value. | Missing Data | Reject | Active |

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|--------------|--|----------------|----------|-------------|
| F4136-070-01 | If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' has a non-zero value, then Line 10 'BiodieselRnwblRegistrationNum' must contain a value. | Missing Data | Reject | Active |
| F4136-071-01 | If Form 4136, Line 10c(d) 'RenewableDieselMixtureCrAmt' has a non-zero value, then Line 10 'BiodieselRnwblRegistrationNum' must contain a value. | Missing Data | Reject | Active |
| F4136-072-01 | If Form 4136, Line 12a(d) 'LiquefiedPetroleumGasCrAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value. | Missing Data | Reject | Active |
| F4136-073-01 | If Form 4136, Line 12b(d) 'PSeriesFuelsCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value. | Missing Data | Reject | Active |
| F4136-074-01 | If Form 4136, Line 12c(d) 'CompressedNaturalGasCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value. | Missing Data | Reject | Active |
| F4136-075-01 | If Form 4136, Line 12d(d) 'LiquefiedHydrogenCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value. | Missing Data | Reject | Active |
| F4136-076-01 | If Form 4136, Line 12e (d) 'LiquidFuelDerFromCoalCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value. | Missing Data | Reject | Active |
| F4136-077-01 | If Form 4136, Line 12f (d) 'LiquidFuelDerBiomassCrAmt', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value. | Missing Data | Reject | Active |
| F4136-078-01 | If Form 4136, Line 12g (d) 'LiquefiedNaturalGasCreditAmt', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value. | Missing Data | Reject | Active |
| F4136-079-01 | If Form 4136, Line 12h (d) 'LiquefiedGasDerBiomassCrAmt', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value. | Missing Data | Reject | Active |
| F4136-080-01 | If Form 4136, Line 12i (d) 'CompressedGasBiomassCreditAmt', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value. | Missing Data | Reject | Active |
| F4136-104-01 | Form 4136, Line 10a(d) 'BiodieselMixtureCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-105-01 | Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-106-01 | Form 4136, Line 10c(d) 'RenewableDieselMixtureCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-107-01 | Form 4136, Line 12a(d) 'LiquefiedPetroleumGasCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-108-01 | Form 4136, Line 12b(d) 'PSeriesFuelsCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-109-01 | Form 4136, Line 12c(d) 'CompressedNaturalGasCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-110-01 | Form 4136, Line 12e(d) 'LiquidFuelDerFromCoalCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |

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| F4136-111-01 | Form 4136, Line 12f(d) 'LiquidFuelDerBiomassCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-112-01 | Form 4136, Line 12g(d) 'LiquefiedNaturalGasCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-113-01 | Form 4136, Line 12h(d) 'LiquefiedGasDerBiomassCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-114-01 | Form 4136, Line 12i(d) 'CompressedGasBiomassCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4136-130 | Form 4136, Line 12d(d) 'LiquefiedHydrogenCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F4562-002-01 | If Form 4562, Line 1, 'MaximumDollarLimitationAmt' has a non-zero value, then Line 1, 'MaximumDollarLimitationAmt' must not be greater than 535,000. | Incorrect Data | Reject | Active |
| F4562-002-02 | If Form 4562, Line 1, 'MaximumDollarLimitationAmt' has a non-zero value, then Line 1, 'MaximumDollarLimitationAmt' must not be greater than 25,000. | Incorrect Data | Reject | Deleted |
| F4562-003-01 | If Form 4562, Line 3, 'ThresholdCostOfSect179PropAmt' has a non-zero value, then Line 3, 'ThresholdCostOfSect179PropAmt' must not be greater than 2,000,000. | Incorrect Data | Reject | Active |
| F4562-003-02 | If Form 4562, Line 3, 'ThresholdCostOfSect179PropAmt' has a non-zero value, then Line 3, 'ThresholdCostOfSect179PropAmt' must not be greater than 200,000. | Incorrect Data | Reject | Deleted |
| F5074-001-01 | Form 5074, Line 17 'EducatorExpensesAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F5074-002 | Form 5074, Line 27 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F5695-003-02 | If there are two Forms 5695 in the return and their SSNs are not equal then one of the forms must not have a value in fields other than the following: Line 17a 'HomeLocatedInUSAInd', Line 17b 'EgyPropCrMainHomeUSAddress', Line 17c 'ImprvRltdToConstMainHomeInd', Line 18 'TotNonBusinessEgyPropCrPYAmt', Line 19a 'InsulationOrSysHtGnLossCostAmt', Line 19b 'ExteriorDoorsCostAmt', Line 19c 'MetalOrAsphaltRoofCostAmt', Line 19d 'ExteriorWndwOrSkylightCostAmt', Line 19e 'ExtWndwOrSkylightCostLimitAmt', Line 19f 'PriorYearWindowExpnsAmt', Line 19g 'MaxEgyCrLessPYWindowExpnsAmt', Line 19h 'CrAfterAppWndwExpnsLimitAmt', Line 20 'PartialEnergyImprvCostAmt', Line 21 'EnergyEffcntImprvStdPctCrAmt', Line 22a 'EnergyEffcntBldgPropCostAmt', Line 22b 'QualifiedNaturalGasCostAmt', Line 22c 'AdvncMainAirCircrngFanCostAmt', Line 23 'InternalEnergyImprvCostAmt', Line 24 'TotalEnergyImprovementsCostAmt'. | Incorrect Data | Reject | Active |
| F5695-004-02 | If Form 5695, Line 25 'MaximumResidentialEnergyCrAmt' equals 1000, then Line 25 'MarriedTPWMoreThanOneHomeCd' must have a value. | Missing Data | Reject | Active |
| F5695-005-02 | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 5695, Line 30 'NonBusinessEnergyCrAmt' must not be greater than 500. | Incorrect Data | Reject | Active |

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| F5695-006-02 | If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 17a 'HomeLocatedInUSAInd' must have a choice of "Yes" indicated. | Incorrect Data | Reject | Active |
| F5695-007-02 | If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 17b 'EgyPropCrMainHomeUSAddress' must have a value. | Missing Data | Reject | Active |
| F5695-008-02 | If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 17c 'ImprvRltdToConstMainHomeInd' must have a choice of "Yes" or "No" indicated. | Missing Data | Reject | Active |
| F5695-009-02 | If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than 500, then Form 1040, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2). | Incorrect Data | Reject | Active |
| F5695-010-02 | If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than 500, then two Forms 5695 must be present in the return. | Incorrect Data | Reject | Active |
| F5695-011-02 | Form 5695, Line 22b 'QualifiedNaturalGasCostAmt' must not be greater than 150. | Incorrect Data | Reject | Active |
| F5695-012-02 | Form 5695, Line 22c 'AdvncMainAirCircrngFanCostAmt' must not be greater than 50. | Incorrect Data | Reject | Active |
| F5695-013-02 | Form 5695, Line 23 'InternalEnergyImprvCostAmt' must not be greater than 500. | Incorrect Data | Reject | Active |
| F5695-014-02 | Form 5695, Line 30 'NonBusinessEnergyCrAmt' must not be greater than 1000. | Incorrect Data | Reject | Active |
| F5695-017 | If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 5695, Line 27 'MaximumResidentialEnergyCrAmt' must not be greater than 500. | Incorrect Data | Reject | Active |
| F5695-018 | Form 5695, Part II 'NonBusinessEgyEffcntPropCrGrp' must not be present (i.e., Lines 17 through 30 must not have entries). | Incorrect Data | Reject | Disabled |
| F6478-016 | Form 6478, Line 1, 'Qlfy2ndBiofuelProdFuelGalsQty' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F6478-017 | Form 6478, Line 1 'Qlfy2ndBiofuelProdFuelCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F6478-018 | Form 6478, Line 2 'FuelsCreditRegistrationNum' must not have a value. | Incorrect Data | Reject | Disabled |
| F6478-019 | Form 6478, Line 2 'OtherIncomeAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F6765-003-01 | Form 6765, Line 10 'FixedBasedPct' must not be greater than 16% (0.16000). | Incorrect Data | Reject | Active |
| F6765-004-01 | If Form 6765 has significant data on any Line in Section A (Lines 1 through 17), then if an amount is entered on any Line in Section B (Lines 18 through 32) it must have a zero value. | Incorrect Data | Reject | Active |
| F6765-005-01 | If Form 6765 is present in the return then there can only be entries in Line 37 'ResearchActivitiesIncrCrAmt', Line 38 'CYResearchCreditAmt', Line 39 'EstateOrTrustAllocatedBenefAmt' and/or Line 40 'NetEstateOrTrustAllocBenefAmt'. | Incorrect Data | Reject | Disabled |
| F8689-001-01 | Form 8689, Line 17 'EducatorExpensesAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8689-002 | Form 8689, Line 27 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |

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| F8820-001-01 | Form 8820, Line 2(b) 'EmployerDifferentialWageCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8835-001 | Form 8835, 'IndianCoalTonPrdcdSoldQty' must be equal to zero if a value is entered. | Incorrect Data | Reject | Disabled |
| F8835-002 | Form 8835, 'TotIndianCoalTonPrdcdSoldCrAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8844-001-03 | Form 8844, line 1, 'TotalQualifiedEmpwrZoneWgsAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8844-002-01 | Form 8844, Line 2, 'CurrentYearCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8845-001-01 | Form 8845, Line 1, 'TotQlfyWagesEmplHlthInsAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8845-002-01 | Form 8845, Line 2, 'CY93TotQlfyWagesEmplHlthInsAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8845-003-01 | Form 8845, Line 3, 'IncrementalIncreaseAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8845-004-01 | Form 8845, Line 4, 'CurrentYearCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-001 | Form 8864, Line 1(c), 'BiodieselAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-002-01 | Form 8864, Line 2(c), 'AgriBiodieselAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-003-02 | Form 8864, Line 3(c), 'RenewableDieselAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-004 | Form 8864, Line 4(c), 'BiodieselMixAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-005-01 | Form 8864, Line 5(c), 'AgriBiodieselIncludedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-006 | Form 8864, Line 6(c), 'RenewableDieselInclMixtureAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-007 | Form 8864, Line 7(c), 'QualifiedAgriBioDieselProdAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8864-008 | Form 8864, Line 8, 'BiodieselPlusAgriBioDieselAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8900-001-01 | If Form 8900 is present in the return, then Lines (1) 'QlfyRlrdTrackMaintExpendAmt', (2) 'FiftyPctRlrdTrackMaintExpndAmt', (3a) 'MilesOfRlrdTrackOwnorLsdQty', (3b) 'LessNumOfMileRlrdTrcklsAsgnQty', (3c) 'MIRlrdTrckAsgnByOwnrOrLsseeQty', (3d) 'TotalRlrdTrackMilesQty', (4) 'AdjustedTotalRailroadTrackAmt', and (5) 'QualifiedPctOfRlrdTrackAmt', must have a zero value if an amount is entered. | Incorrect Data | Reject and Stop | Disabled |
| F8908-001-01 | Form 8908, Line 1a, 'TotalHomesMeetingStandardQty' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8908-002-01 | Form 8908, Line 1b, 'TotalHomesStandardAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |

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| F8908-003-01 | Form 8908, Line 2a, 'TotalMfrHmMeetingStdQty' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8908-004-01 | Form 8908, Line 2b, 'TotalManufactureHomesAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8911-001 | If Form 8911 is present in the return, then there can only be entries on Line 8 'AltFuelVehRefuelPropCreditAmt' or Line 9 'BusinessInvstUsePartOfCrAmt'. | Incorrect Data | Reject | Disabled |
| F8917-001 | Each 'StudentSSN' on Form 8917, Line 1b must not be equal to 'StudentSSN' on Form 8863, Line 21. | Incorrect Data | Reject | Active |
| 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 | Active |
| 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 | Active |
| 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 | Active |
| 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 | Active |
| 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 | Active |
| 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 | Active |
| F8917-009 | Form 8917, Line 6 'TuitionAndFeesDedAmt' must be equal to Form 1040, Line 34 'TuitionAndFeesDedAmt'. | Data Mismatch | Reject | Active |
| F8917-011-01 | 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 | Active |
| 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 | Active |
| F8917-014 | Form 8917 must not be present in the return. | Incorrect Data | Reject | Disabled |
| F8923-001-01 | Form 8923, Line 1 'TotalTrainingCostsAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |

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| F8923-002-01 | Form 8923, Line 2, 'AllowableTrainingCostsAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8936-020 | Form 8936, Line 7, 'Section179ExpenseDeductionAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8936-021 | Form 8936, Line 8, 'NetBusinessInvestmentUseAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8936-022 | Form 8936, Line 9, 'BusinessInvestmentUseRatioAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8936-023 | Form 8936, Line 16, 'TenativeCrPersonalUseRatioAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F8936-024 | Form 8936, Line 17, 'MaxCreditPerVehiclePersonalAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F982-011 | Form 982, line 10b 'ExcludedToReducePrinResAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| F982-012 | Form 982, line 1e 'DischargeOfQualifiedPrinResInd' must not be checked. | Incorrect Data | Reject | Disabled |
| SA-F1040-017 | If Schedule A (Form 1040), Line 5b checkbox 'StateAndLocalSalesTaxInd' is checked, then Line 5 'StateAndLocalTaxAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| SA-F1040-018 | Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Disabled |
| SC-F1040-004-01 | If Schedule C (Form 1040), Part IV, Line 44a 'BusinessMilesCnt' has a non-zero value, Line 43 'VehiclePlacedInServiceDt' must have a value. | Missing Data | Reject | Active |
| SC-F1040-010 | If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentsIsNotAtRiskInd' is checked, then Form 6198 must be present in the return. | Missing Document | Reject | Active |
| SC-F1040-016 | If there is more than one Schedule C (Form 1040) present in the return with Line 30a 'TotalAreaOfHomeCnt' and Line 30b 'HomeBusinessUseSquareFeetCnt' having non-zero values, then Form 1040, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2). | Incorrect Data | Reject | Disabled |
| SC-F1040-019 | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and there is more than one Schedule C (Form 1040) present in the return with Line 30a 'TotalAreaOfHomeCnt' and Line 30b 'HomeBusinessUseSquareFeetCnt' having non-zero values, then their 'SSN's must not be equal. | Incorrect Data | Reject | Disabled |