

## 1040 BUSINESS RULE UPDATES FOR TY2015

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

**01/21/2016 Updates will be available for use on 01/25/2016**

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-301-02	If Form 1040, Line 73c checkbox 'Form8885Ind' is checked, then Form 8885 must be attached to Line 73c.	Missing Document	Reject	Disabled
F1040-361-03	If Form 1040, Line 53 'ResidentialEnergyCreditAmt' has a non-zero value, then it must equal the sum of all Form 5695, Line 15 'ResidentialEgyEffPropCrAmt' and Form 5695, Line 30 'NonBusinessEnergyCrAmt'.	Data Mismatch	Reject	Reactivated
F1040-361-04	If Form 1040, Line 53 'ResidentialEnergyCreditAmt' has a non-zero value, then it must equal the sum of all Form 5695, Line 15 'ResidentialEgyEffPropCrAmt'.	Data Mismatch	Reject	Deleted
F1040-370-03	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 1 checkbox "Single" or Line 3 checkbox "Married filing separately" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 3 or 5), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 30000.	Incorrect Data	Reject	Deleted
F1040-370-04	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 1 checkbox "Single" or Line 3 checkbox "Married filing separately" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 3 or 5), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 30500.	Incorrect Data	Reject	New
F1040-371-03	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 45000.	Incorrect Data	Reject	Deleted
F1040-371-04	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 45750.	Incorrect Data	Reject	New
F1040-372-03	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 60000.	Incorrect Data	Reject	Deleted
F1040-372-04	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 61000.	Incorrect Data	Reject	New

### 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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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 'BiodieselRnwbIRegistrationNum' must contain a value.	Missing Data	Reject	Active
F4136-070-01	If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' has a non-zero value, then Line 10 'BiodieselRnwbIRegistrationNum' 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 'BiodieselRnwbIRegistrationNum' 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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
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) 'QlfyRlrdTrackMaintExpndAmt', (2) 'FiftyPctRlrdTrackMaintExpndAmt', (3a) 'MilesOfRlrdTrackOwnorLsdQty', (3b) 'LessNumOfMileRlrdTrckIsAsgnQty', (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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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 'SomeInvestmentsNotAtRiskInd' 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