

## 1040SS(PR) BUSINESS RULES FOR TAX YEAR 2014 Version 2014v4.0

| Rule Number      | Rule Text  | Error Category      | Severity | Rule Status |
|------------------|--|---------------------|----------|-------------|
| F1040SSPR-001-01 | If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" or "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the 'SpouseNameControlTxt' must have a value in the Return Header. | Missing Data        | Reject   | Active      |
| F1040SSPR-002-02 | If any of the following Form 1040-SS (PR) fields have a value, then all of these fields must have a value: Part I, Line 13b 'RoutingTransitNum', Line 13c 'BankAccountTypeCd', Line 13d 'DepositorAccountNum'.   | Missing Data        | Reject   | Active      |
| F1040SSPR-003-02 | If any of the following fields on Form 1040-SS (PR), have a value, then Form 8888 must not be present in the return: Part I, Line 13b 'RoutingTransitNum' or Line 13c 'BankAccountTypeCd' or Line 13d 'DepositorAccountNum'.                               | Incorrect Data      | Reject   | Active      |
| F1040SSPR-004-02 | If Form 1040-SS (PR), Part I, Line 13a checkbox 'Form8888Ind' is checked, then Line 13b 'RoutingTransitNum' and Line 13c 'BankAccountTypeCd' and Line 13d 'DepositorAccountNum' must not have a value.   | Incorrect Data      | Reject   | Active      |
| F1040SSPR-005-01 | If Form 8888 is present in the return, then Form 1040-SS (PR), Part I, Line 13a checkbox 'Form8888Ind' must be checked.  | Missing Data        | Reject   | Active      |
| F1040SSPR-006-01 | If Form 1040-SS (PR), Part I, Line 13a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached to Part I, Line 13a.   | Missing Document    | Reject   | Active      |
| F1040SSPR-007-01 | Each 'QualifyingChildIdentifyingNum' on Form 1040-SS (PR), Part I, Line 2(b) must be a valid SSN/ITIN/ATIN.  | Incorrect Data      | Reject   | Active      |
| F1040SSPR-008-01 | Each Qualifying Child that has a value on Form 1040-SS (PR) Part I, Line 2(b) must be under age 17.  | Incorrect Data      | Reject   | Active      |
| F1040SSPR-009-01 | Each 'QualifyingChildIdentifyingNum' that has a value on Form 1040-SS (PR), Part I, Line 2(b) must not be equal to another qualifying child SSN in the same return.  | Duplicate Condition | Reject   | Active      |
| F1040SSPR-011-01 | If Form 1040-SS (PR), Part II, Line 2 'TotalSocSecAndMedcrWithheldAmt' has a non-zero value, then it must be equal to the sum of Form 499R-2/W-2PR, Line 18 'SocialSecurityTaxAmt' and Line 20 'MedicareTaxWithheldAmt'.                                   | Math Error          | Reject   | Active      |
| F1040SSPR-013-01 | Each 'QualifyingChildIdentifyingNum' claimed on Form 1040-SS (PR), Part I, Line 2(b) must not be equal to 'SpouseSSN' in the Return Header.  | Duplicate Condition | Reject   | Active      |
| F1040SSPR-014-01 | Each 'QualifyingChildIdentifyingNum' claimed on Form 1040-SS (PR), Part I, Line 2(b) must not be equal to 'PrimarySSN' in the Return Header.   | Duplicate Condition | Reject   | Active      |
| F1040SSPR-015-01 | If Form 1040-SS (PR), Part I, Line 4 'HouseholdEmploymentTaxAmt' has a non-zero value, then Schedule H (Form 1040) must be attached to Line 4.   | Missing Document    | Reject   | Active      |
| F1040SSPR-016-01 | If Form 1040-SS (PR), Part I, Line 7 'EstimatedTaxPaymentsAmt' has a non-zero value, then Line 11 'TotalPaymentsAmt' must have a non-zero value.   | Missing Data        | Reject   | Active      |
| F1040SSPR-017-01 | If Form 1040-SS (PR), Part I, Line 8 'ExSocSecTaxWithheldAmt' has a non-zero value, then Line 11 'TotalPaymentsAmt' must have a non-zero value.  | Missing Data        | Reject   | Active      |
| F1040SSPR-018-01 | If Form 1040-SS (PR), Part II, Line 3 'AdditionalChildTaxCreditAmt' has a non-zero value, then Line 11 'TotalPaymentsAmt' must have a non-zero value.  | Missing Data        | Reject   | Active      |

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| F1040SSPR-019-01 | If Form 1040-SS (PR), Part I, Line 10 'HealthCoverageTaxCreditAmt' has a non-zero value, then Line 11 'TotalPaymentsAmt' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| F1040SSPR-020-01 | If Form 1040-SS (PR), Part I, Line 11 'TotalPaymentsAmt' has a non-zero value, then it must be equal to the sum of Line 7 'EstimatedTaxPaymentsAmt' and Line 8 'ExSocSecTaxWithheldAmt' and Line 10 'HealthCoverageTaxCreditAmt' and Line 11 'requestForExtensionAmt' and Line 11 'AddlMedcrRRTTaxWithholdingAmt' and Part II, Line 3 'AdditionalChildTaxCreditAmt'.   | Math Error       | Reject   | Active      |
| F1040SSPR-021-02 | If Form 1040-SS (PR), Part I, Line 11 'TotalPaymentsAmt' is not equal to Line 6 'TotalTaxAmt', then one of the following must have a non-zero value: Line 12 'OverpaidAmt' or Line 13a 'RefundAmt' or Line 14 'AppliedToEsTaxAmt' or Line 15 'OwedAmt'.  | Missing Data     | Reject   | Active      |
| F1040SSPR-022-01 | If Form 1040-SS (PR), Part I, Line 8 'ExSocSecTaxWithheldAmt' has a non-zero value, then at least one of the following must be attached to Line 8: Form W-2AS or Form W-2CM or Form W-2GU or Form W-2VI or Form 499R-2/W-2PR.  | Missing Document | Reject   | Active      |
| F1040SSPR-023    | If Form 1040-SS (PR), Part II, Line 2 'TotalSocSecAndMedcrWithheldAmt' has a non-zero value, then Form 499R-2/W-2PR must be attached to Line 2.  | Missing Document | Reject   | Active      |
| F1040SSPR-024    | If Form 1040-SS (PR) includes only one Part V 'SelfEmploymentTaxGrp' and Part V, Line A checkbox 'ExemptForm4361Ind' is not checked, then Part V, Line 12 'SelfEmploymentTaxAmt' must be equal to Part I, Line 3 'SelfEmploymentTaxAmt'.   | Data Mismatch    | Reject   | Active      |
| F1040SSPR-028-01 | If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then 'SpousePINEnteredByCd' must have a value.   | Missing Data     | Reject   | Active      |
| F1040SSPR-029    | On Form 1040-SS (PR), the 'SSN' entered on each Part III, 'FarmingProfitLoss' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| F1040SSPR-030    | On Form 1040-SS (PR), the 'SSN' entered on each Part IV, 'ProfitLossFromBusiness' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data   | Reject   | Active      |
| F1040SSPR-031    | On Form 1040-SS (PR), the 'SSN' entered on each Part V, 'SelfEmploymentTaxGrp' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data   | Reject   | Active      |
| F1040SSPR-032    | If Form 1040-SS (PR) includes two Part V, 'SelfEmploymentTaxGrp', then their SSN's must not be equal.  | Incorrect Data   | Reject   | Active      |
| F1040SSPR-033-02 | If Form 1040-SS (PR), Part I, Line 12 'OverpaidAmt' has a value greater than zero, then it must be equal to the sum of Line 13a 'RefundAmt' and Line 14 'AppliedToEsTaxAmt'.   | Math Error       | Reject   | Active      |
| F1040SSPR-034-02 | If Form 1040-SS (PR), Part I, Line 15 'OwedAmt' has a non-zero value, then Line 6 'TotalTaxAmt' must be greater than Line 11 'TotalPaymentsAmt'.   | Incorrect Data   | Reject   | Active      |
| F1040SSPR-040    | Form 1040-SS (PR), Part IV, Line 1 'GrossReceiptsOrSalesAmt' minus (-) Line 1 'ReturnsAndAllowancesAmt' must be equal to Line 1 'NetGrossReceiptsAmt'.   | Math Error       | Reject   | Active      |
| F1040SSPR-043-01 | Form 1040-SS (PR), Part I, Line 6 'TotalTaxAmt' or Line 11 'TotalPaymentsAmt' must have a non-zero value.  | Missing Data     | Reject   | Active      |
| F1040SSPR-044-02 | Form 1040-SS (PR), Part I, Line 6 'TotalTaxAmt' must be equal to the sum of the following: Line 3 'SelfEmploymentTaxAmt' and Line 4 'HouseholdEmploymentTaxAmt' and Line 5 'TotalAMRRRTTaxAmt' and Line 6 'SocSecMedicareTaxUnrptdTipAmt' and Line 6 'UncollectedSocSecTaxOnTipsAmt' and Line 6 'UncollectedSocSecMedTaxAmt' and Line 6 'UncollectedSocSecMedTaxGTLIAmt' and Line 6 'RepymtOfAdvncPymtRcvdInErrAmt'. | Math Error       | Reject   | Active      |
| F1040SSPR-046-01 | If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is not checked, (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimarySignaturePIN' must have a value in the Return Header.   | Missing Data     | Reject   | Active      |

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| F1040SSPR-047-02 | If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDeathDt' does not have a value, then 'PrimarySignaturePIN' must have a value in the Return Header.                                     | Missing Data     | Reject   | Active      |
| F1040SSPR-048-02 | If Form 1040-SS(PR), Line 1 checkbox "Married Filing jointly" is checked, (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpouseDeathDt' does not have a value, then 'SpouseSignaturePIN' must have a value in the Return Header.                                       | Missing Data     | Reject   | Active      |
| F1040SSPR-055    | If Form 1040-SS (PR), Part II, Line 3 'AdditionalChildTaxCreditAmt' has a non-zero value, then Part II, Line 2 'TotalSocSecAndMedcrWithheldAmt' or Part I, Line 3 'SelfEmploymentTaxAmt' must have a non-zero value.   | Missing Data     | Reject   | Active      |
| F1040SSPR-056-01 | If Form 1040-SS (PR), Part II, Line 3 'AdditionalChildTaxCreditAmt' has a non-zero value, then Part I, Line 2(b) must have at least three 'QualifyingChildIdentifyingNum's.  | Incorrect Data   | Reject   | Active      |
| F1040SSPR-058-01 | If Form 1040-SS, Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Name in the Return Header 'NameLine1Txt' must contain an ampersand.  | Incorrect Data   | Reject   | Active      |
| F1040SSPR-059-02 | If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDeathDt' has a value, then Filer Name in the Return Header 'NameLine1Txt' must contain either " DECD" or "<DECD". | Incorrect Data   | Reject   | Active      |
| F1040SSPR-060-02 | If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDeathDt' has a value, then Filer Name in the Return Header 'NameLine1Txt' must contain "DECD &".                                | Incorrect Data   | Reject   | Active      |
| F1040SSPR-062-01 | If Form 1040-SS (PR), Part III 'FarmingProfitLoss' is present, then at least one of the following must have a non-zero value: Line 11 'GrossIncomeAmt' or Line 35 'TotalExpensesAmt' or Line 36 'NetFarmProfitLossAmt'.  | Missing Data     | Reject   | Active      |
| F1040SSPR-063    | If Form 1040-SS (PR), Part IV 'ProfitLossFromBusinessType' is present, then at least one of the following must have a non-zero value: Line 1 'GrossReceiptsOrSalesAmt' or Line 5 'GrossIncomeAmt' or Line 26 'TotalExpensesAmt' or Line 27 'NetProfitOrLossAmt'.                         | Missing Data     | Reject   | Active      |
| F1040SSPR-066    | If Form 1040-SS (PR), Part V, Line 8c 'WagesSubjectToSSTAmt' has a non-zero value, then Form 8919 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040SSPR-067-01 | If Form 1040-SS (PR), 'PrimaryDeathDt' and 'SpouseDeathDt' has a value, then the return must not be filed electronically.  | Unsupported      | Reject   | Active      |
| F1040SSPR-069-01 | Form 1040-SS (PR), Line 6 'SocSecMedicareTaxUnrptdTipAmt' must be equal to the sum of all Form 4137, Line 13 'SocSecMedicareTaxUnrptdTipAmt'.  | Data Mismatch    | Reject   | Active      |
| F1040SSPR-070-01 | Form 1040-SS (PR), Line 6 'UncollectedSocSecMedTaxAmt' must be equal to the sum of all Form 8919, Line 13 'UncollectedSocSecMedTaxAmt'.  | Data Mismatch    | Reject   | Active      |
| F1040SSPR-071-02 | If Form 1040-SS (PR), Part III, Line 12 'CarAndTruckExpensesAmt' has a non-zero value, then Form 4562 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040SSPR-072-01 | If Form 1040-SS (PR), Part I, Line 10 'HealthCoverageTaxCreditAmt' has a non-zero value, then Form 8885 must be present in the return.   | Missing Document | Reject   | Active      |
| F1040SSPR-074-01 | If Form 1040-SS (PR), Part I, Line 12 'OverpaidAmt' has a non-zero value, then Line 11 'TotalPaymentsAmt' must be greater than Line 6 'TotalTaxAmt'.   | Incorrect Data   | Reject   | Active      |
| F1040SSPR-075-02 | If Form 1040-SS (PR), Part I, Line 11 'TotalPaymentsAmt' is greater than Line 6 'TotalTaxAmt' and [Line 14 'AppliedToEsTaxAmt' is equal to Line 12 'OverpaidAmt'], then Line 13a 'RefundAmt' must be equal to zero if an amount is entered.  | Incorrect Data   | Reject   | Active      |

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| F1040SSPR-076-02 | If Form 1040-SS (PR), Line 11 'TotalPaymentsAmt' is greater than Line 6 'TotalTaxAmt' and [Line 14 'AppliedToEsTaxAmt' is less than Line 12 'OverpaidAmt'], then Line 13a 'RefundAmt' must have a non-zero value.   | Incorrect Data            | Reject   | Active      |
| F1040SSPR-077-02 | If Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDeathDt' has a value, then Filer Name in the Return Header 'NameLine1Txt' must contain " DECD".   | Incorrect Data            | Reject   | Active      |
| F1040SSPR-078-01 | If Form 1040-SS (PR), Part I, Line 6 'RepymtOfAdvncPymtRcvdInErrCd' has the value "HCTC", then Form 8885 must be present in the return.   | Missing Document          | Reject   | Active      |
| F1040SSPR-079-01 | If Form 1040-SS (PR), Part I, Line 6 'SocSecMedicareTaxUnrptdTipAmt' has a non-zero value, then Form 4137 must be present in the return..   | Missing Document          | Reject   | Active      |
| F1040SSPR-081-01 | If Form 1040-SS (PR), Part I, Line 6 'UncollectedSocSecMedTaxAmt' has a non-zero value, then Form 8919 must be present in the return.   | Missing Document          | Reject   | Active      |
| F1040SSPR-082-02 | In each Form 1040-SS (PR), Part V, if Line 8a 'SocSecWagesAndTipsAmt' has a value greater than 116999, then the corresponding following lines must have a zero value if an amount is entered: Line 8b 'UnreportedTipsSubjToSocSecAmt' and Line 8c 'WagesSubjectToSSTAmt' and Line 8d 'TotalWagesAndUnreportedTipsAmt' and Line 9 'AllowableSEAmt' and Line 10 'TaxBaseAmt'. | Incorrect Data            | Reject   | Active      |
| F1040SSPR-083    | Form 8959, Line 18 'TotalAMRRRTTaxAmt' must be equal to Form 1040-SS (PR), Line 5 'TotalAMRRRTTaxAmt'. When evaluating this, a tolerance of \$1.00 is allowed.  | Data Mismatch             | Reject   | Active      |
| F1040SSPR-084    | Form 8959, Line 24 'AddlMedcrRRTTaxWithholdingAmt' must be equal to Form 1040-SS (PR), Part I, Line 11 'AddlMedcrRRTTaxWithholdingAmt'. When evaluating this, a tolerance of \$1.00 is allowed.   | Data Mismatch             | Reject   | Active      |
| F1040SSPR-085    | Form 1040-SS (PR), Part I, Line 10 'HealthCoverageTaxCreditAmt' must be equal to zero if an amount is entered.  | Incorrect Data            | Reject   | Active      |
| F1040SSPR-086    | Form 1040-SS (PR), Part I, Line 6 'RepymtOfAdvncPymtRcvdInErrCd' must not have the value "HCTC".  | Incorrect Data            | Reject   | Active      |
| F1040SSPR-411-02 | If Form 1040-SS (PR), Part I, Line 15 'OwedAmt' has a value greater than zero, then Line 13a 'RefundAmt' must be equal to zero if an amount is entered.   | Incorrect Data            | Reject   | Active      |
| F1040SSPR-412-02 | If Form 1040-SS (PR), Part I, Line 13a 'RefundAmt' has a value greater than zero, then Line 15 'OwedAmt' must be equal to zero if an amount is entered.   | Incorrect Data            | Reject   | Active      |
| F1040SSPR-413-02 | Form 1040-SS (PR), Part I, Line 4 'HouseholdEmploymentTaxAmt' must be equal to the sum of all Schedule H (Form 1040), Line 8 'TotSocSecMedcrAndFedIncmTaxAmt' and Line 26 'CombinedFUTATaxPlusNetTaxesAmt'.   | Math Error                | Reject   | Active      |
| F1040SSPR-504-02 | Each 'QualifyingChildIdentifyingNum' and the corresponding 'QualifyingChildNameControlTxt' on Form 1040-SS (PR), Part I, Line 2 must match data in the e-File database.   | Database Validation Error | Reject   | Active      |
| F1040SSPR-507-01 | 'QualifyingChildIdentifyingNum' on Form 1040-SS (PR), Part I, Line 2(b) was used as 'QualifyingChildIdentifyingNum' or 'DependentSSN' in a previously accepted tax return for the same tax period.  | Duplicate Condition       | Reject   | Active      |
| F1040SSPR-511    | If Line 1 checkbox "Single" or checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2), then the Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return in which "Married filing separately" is the filing status.   | Database Validation Error | Reject   | Active      |

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| F1040SSPR-512-01  | Each Qualifying Child's Identifying Number on this return must not be the same as the Primary or Secondary SSN on this return. The Qualifying Child's Identifying Number must not be the same as the Primary or Secondary on another return in which this Identifying Number was claimed as an exemption.                            | Incorrect Data            | Reject   | Active      |
| F1040SSPR-513     | Spouse SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return.  | Incorrect Data            | Reject   | Active      |
| F1040SSPR-524-01  | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040-SS(PR), Line 1 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryBirthDt' in the Return Header must match the e-File database.                               | Incorrect Data            | Reject   | Active      |
| F1040SSPR-525-02  | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040-SS(PR), Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'PrimaryDeathDt' does not have a value, then 'PrimaryBirthDt' in the Return Header must match the e-File database. | Incorrect Data            | Reject   | Active      |
| F1040SSPR-526-02  | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040-SS(PR), Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpouseDeathDt' does not have a value, then 'SpouseBirthDt' in the Return Header must match the e-File database.   | Incorrect Data            | Reject   | Active      |
| F1040SSPR-533     | If a Qualifying Child'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.  | Incorrect Data            | Reject   | Active      |
| F1040SSPR-544     | The Primary SSN must not be the same as a Dependent SSN on another tax return if any qualifying children are listed in this return.  | Database Validation Error | Reject   | Active      |
| F1040SSPR-571-01  | For each 'QualifyingChildIdentifyingNum' claimed on Form 1040-SS (PR), Part I, Line 2(b), the Year of Birth in the e-File database must not be greater than the 'TaxYr' in the Return Header.  | Incorrect Data            | Reject   | Active      |
| F4137-001         | Form 4137, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data            | Reject   | Active      |
| F4137-002         | If two Forms 4137 are present in the return, then their 'SSN's must not be equal.  | Incorrect Data            | Reject   | Active      |
| F499R2W2PR-001    | Form 499R-2/W-2PR, Line 3 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| F499R2W2PR-002    | Form 499R-2/W-2PR, Line 4 'EIN' is invalid for processing an Individual e-filed return.  | Incorrect Data            | Reject   | Active      |
| F499R2W2PR-003-01 | City of Form 499R-2/W-2PR, Line 2 'EmployerUSAddress' must contain at least three characters.  | Incorrect Data            | Reject   | Active      |
| F499R2W2PR-004-01 | City of Form 499R-2/W-2PR, Line 2 'EmployerForeignAddress' must contain at least three characters.   | Incorrect Data            | Reject   | Active      |
| F499R2W2PR-502    | Form 499R-2/W-2PR, Line 4 'EIN' must match data in the e-File database.  | Database Validation Error | Reject   | Active      |
| F499R2W2PR-505-01 | Form 499R-2/W-2PR, Line 4 'EIN' was issued after the 'TaxYr' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| F8885-001-01      | Form 8885, 'RecipientSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data            | Reject   | Disabled    |
| F8885-002-01      | If two Forms 8885 are present in the return, then their 'RecipientSSN's must not be equal.   | Incorrect Data            | Reject   | Disabled    |

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| F8885-004-01 | 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   | Disabled    |
| F8885-005-01 | Form 8885 - Information provided to the IRS indicates the Spouse 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   | Disabled    |
| F8885-006-02 | If Form 8885, Line 5 'HealthCoverageTaxCreditAmt' has a value greater than zero, then 'Form8885PaperDocumentInd' must have a value in the Return Header or a binary attachment with Description "Form 8885 Required Documents" must be present in the Return.   | Missing Data   | Reject   | Disabled    |
| F8885-008-01 | The sum of all Forms 8885, Line 5 'HealthCoverageTaxCreditAmt' with an amount less than zero must be equal to Form 1040-SS (PR), Line 6 'RepymtOfAdvncPymtRcvdInErrAmt'. The negative sign for the Form 8885, Line 5 amount will be disregarded.  | Data Mismatch  | Reject   | Disabled    |
| F8885-009-01 | The sum of all Forms 8885, Line 5 'HealthCoverageTaxCreditAmt' with an amount greater than zero must be equal to Form 1040-SS (PR), Line 10 'HealthCoverageTaxCreditAmt'.   | Incorrect Data | Reject   | Disabled    |
| F8885-012    | Form 8885 must not be present in the return.  | Incorrect Data | Reject   | Active      |
| F8888-001-03 | 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   | Active      |
| F8888-005    | If Form 8888, Line 5c checkbox 'BeneficiaryInd' is checked, then Line 5c 'BondCoOwnerOrBeneficiaryNm' must have a value.  | Missing Data   | Reject   | Active      |
| F8888-008-01 | Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040-SS(PR), Part I, Line 13a 'RefundAmt'.   | Data Mismatch  | Reject   | Active      |
| F8888-009    | If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then it must be a multiple of 50 and must not be greater than 5000.  | Incorrect Data | Reject   | Active      |
| F8888-010-01 | If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDeathDt' must not have a value.  | Incorrect Data | Reject   | Active      |
| F8888-011-01 | If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDeathDt' must not have a value.   | Incorrect Data | Reject   | Active      |
| F8888-012-01 | 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   | Active      |
| F8888-013-01 | 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) 'PrimaryDeathDt' must not have a value.  | Incorrect Data | Reject   | Active      |
| F8888-014-01 | 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) 'SpouseDeathDt' must not have a value.   | Incorrect Data | Reject   | Active      |

| Rule Number  | Rule Text  | Error Category | Severity | Rule Status |
|--------------|--|----------------|----------|-------------|
| F8919-001    | Form 8919, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data | Reject   | Active      |
| F8919-002    | If two Forms 8919 are present in the return, then their SSN's must not be equal.   | Incorrect Data | Reject   | Active      |
| F8919-003-01 | For each firm on Form 8919 with a value of "A" or "C" on column (c) 'UncollectedSocSecMedReasonCd', the corresponding 'CorrespondenceReceivedDt' on column (d) must have a value.  | Missing Data   | Reject   | Active      |
| F8959-001    | Form 8959, Line 2 'TotalUnreportedMedicareTipsAmt' must be equal to the sum of all Form 4137, Line 6 'NetUnreportedMinusIncdntlAmt'.   | Math Error     | Reject   | Active      |
| F8959-002    | Form 8959, Line 3 'TotalWagesWithNoWithholdingAmt' must be equal to the sum of all Form 8919, Line 6 'TotalWagesWithNoWithholdingAmt'.   | Math Error     | Reject   | Active      |
| F8959-003    | Form 8959, Line 4 'TotalMedicareWagesAndTipsAmt' must be equal to the sum of Line 1 'TotalW2MedicareWagesAndTipsAmt' and Line 2 'TotalUnreportedMedicareTipsAmt' and Line 3 'TotalWagesWithNoWithholdingAmt'.  | Math Error     | Reject   | Active      |
| F8959-004    | If Form 1040, Line 2 checkbox or Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Form 8959, Line 5 'FilingStatusThresholdCd' must be equal to 250000.    | Incorrect Data | Reject   | Active      |
| F8959-005    | If Form 1040, Line 3 checkbox or Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8959, Line 5 'FilingStatusThresholdCd' must be equal to 125000. | Incorrect Data | Reject   | Active      |
| F8959-007    | If Form 1040-SS (PR), Part I, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1), then Form 8959, Line 5 'FilingStatusThresholdCd' must be equal to 200000.  | Incorrect Data | Reject   | Active      |
| F8959-008    | Form 8959, Line 6 'WagesTipsSubjToAddlMedcrTaxAmt' must be equal to Line 4 'TotalMedicareWagesAndTipsAmt' minus (-) Line 5 'FilingStatusThresholdCd'.  | Math Error     | Reject   | Active      |
| F8959-009    | Form 8959, Line 7 'AdditionalMedicareTaxAmt' must be equal to Line 6 'WagesTipsSubjToAddlMedcrTaxAmt' multiplied by 0.9% (.009).   | Math Error     | Reject   | Active      |
| F8959-011    | Form 8959, Line 8 'TotalSelfEmploymentIncomeAmt' must be equal to the sum of all Form 1040-SS (PR), Part V, Line 6 'CombinedSEAndChurchWagesAmt' that have values greater than zero.   | Math Error     | Reject   | Active      |
| F8959-012    | Form 8959, Line 11 'MedcrWagesTipsBelowThrshldAmt' must be equal to Line 9 'FilingStatusThresholdCd' minus (-) Line 10 'TotalMedicareWagesAndTipsAmt'.   | Math Error     | Reject   | Active      |
| F8959-013    | Form 8959, Line 12 'SEIncomeSubjToAddSETaxAmt' must be equal to Line 8 'TotalSelfEmploymentIncomeAmt' minus (-) Line 11 'MedcrWagesTipsBelowThrshldAmt'.   | Math Error     | Reject   | Active      |
| F8959-014    | Form 8959, Line 13 'AddlSelfEmploymentTaxAmt' must be equal to Line 12 'SEIncomeSubjToAddSETaxAmt' multiplied by 0.9% (.009).  | Math Error     | Reject   | Active      |
| F8959-015    | Form 8959, Line 16 'RRTCompSubjToAddRRTTaxAmt' must be equal to Line 14 'TotalRailroadRetirementCompAmt' minus (-) Line 15 'FilingStatusThresholdCd'.  | Math Error     | Reject   | Active      |
| F8959-016    | Form 8959, Line 17 'AddlRailroadRetirementTaxAmt' must be equal to Line 16 'RRTCompSubjToAddRRTTaxAmt' multiplied by 0.9% (.009).  | Math Error     | Reject   | Active      |
| F8959-017    | Form 8959, Line 18 'TotalAMRRTTaxAmt' must be equal to the sum of Line 7 'AdditionalMedicareTaxAmt' and Line 13 'AddlSelfEmploymentTaxAmt' and Line 17 'AddlRailroadRetirementTaxAmt'.   | Math Error     | Reject   | Active      |
| F8959-018    | Form 8959, Line 21 'TotalMedicareTaxAmt' must be equal to Line 20 'TotalW2MedicareWagesAndTipsAmt' multiplied by 1.45% (.0145).  | Math Error     | Reject   | Active      |
| F8959-019-01 | Form 8959, Line 22 'AddnlMedicareTaxWithholdingAmt' must be equal to Line 19 'TotalW2MedicareTaxWithheldAmt' minus (-) Line 21 'TotalMedicareTaxAmt'.  | Math Error     | Reject   | Active      |

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| F8959-020-01 | Form 8959, Line 24 'AddlMedcrRRTTaxWithholdingAmt' must be equal to the sum of Line 22 'AddlMedicareTaxWithholdingAmt' and Line 23 'TotalW2AddIRRTTaxAmt'.   | Math Error     | Reject   | Active      |
| F9465-001-02 | Form 9465, Line 9 'TotalTaxDueAmt' must not be greater than 50000. If the tax due amount is greater than 50000, complete and mail Form 9465 with Form 433-F to the mailing address provided on www.irs.gov.  | Incorrect Data | Reject   | Active      |
| F9465-014    | Form 9465, Line 1 'PrimarySSN' must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data | Reject   | Active      |
| F9465-015    | If Form 9465, Line 1 'SpouseSSN' has a value, then it must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header.  | Incorrect Data | Reject   | Active      |
| F9465-016-01 | If Form 9465, Line 13a 'RoutingTransitNum' has a value, then Line 13b 'BankAccountNum' must also have a value.   | Missing Data   | Reject   | Active      |
| F9465-017-01 | If Form 9465, Line 13b 'BankAccountNum' has a value, then Line 13a 'RoutingTransitNum' must also have a value.   | Missing Data   | Reject   | Active      |
| F9465-018-01 | In Form 9465, one of the following must have a value: Line 3 Home 'PhoneNum' or Line 4 Work 'PhoneNum' or Line 3 Home 'ForeignPhoneNum' or Line 4 Work 'ForeignPhoneNum'.  | Missing Data   | Reject   | Active      |
| F9465-019-01 | If IRS Payment Record is present in the return, then Form 9465, Line 8 'PaymentAmt' must be equal to 'PaymentAmt' in IRS Payment Record.   | Incorrect Data | Reject   | Active      |
| F9465-020-01 | If Form 9465, Line 1a 'SpouseName' has a value, then 'SpouseNameControlTxt' must also have a value.  | Missing Data   | Reject   | Active      |
| F9465-026    | Form 9465, Line 14 checkbox 'PayrollDeductionAgreementInd' must not be checked. If the Payroll Deduction Agreement box is checked, complete and mail Form 9465 with Form 2159 to the mailing address provided on www.irs.gov.  | Incorrect Data | Reject   | Active      |
| F9465-027    | Form 9465, Line 10 'PaymentDueAmt' can not be less than Line 11 'CalculatedMonthlyPymtAmt'. If the payment due amount is less than Line 11, calculated monthly payment amount, complete and mail Form 9465 with Form 433-F to the mailing address provided on www.irs.gov.   | Incorrect Data | Reject   | Active      |
| F9465-029    | If Form 9465 is attached to Form 1040 or Form 1040A or Form 1040EZ or Form 1040PR or Form 1040SS, then 'F9465TaxReturnCd' must not have the following values: "FORM 940" or "FORM 940PR" or "FORM 941" or "FORM 941PR" or "FORM 941SS" or "FORM 943" or "FORM 943PR" or "FORM 944" or "FORM 945" or "FORM 720" or "FORM 2290". | Incorrect Data | Reject   | Active      |
| F9465-030    | If Form 9465 'F9465TaxReturnCd' has a value of "FORM 1040" or "FORM 1040A" or "FORM 1040EZ" or "FORM 1040SS" or "FORM 1040PR", then 'IATaxYrDt' must have a value.   | Missing Data   | Reject   | Active      |
| FPYMT-045-02 | 'EstimatedPaymentDueDt' in the IRS ES Payment Record must not be the same as another IRS ES Payment Record filed with the same return.   | Incorrect Data | Reject   | Active      |
| FPYMT-067-02 | 'PaymentAmt' in the IRS Payment Record must not be more than 200% of the Form 1040-SS(PR), Line 15 'OwedAmt'. If a value is not provided on Form 1040-SS(PR), Line 15, treat that value as zero.   | Incorrect Data | Reject   | Active      |
| FPYMT-068-01 | 'PaymentAmt' in the IRS Payment Record must not be greater than 99,999,999.  | Incorrect Data | Reject   | Active      |
| FPYMT-069-01 | 'PaymentAmt' in the IRS ES Payment Record must not be greater than 99,999,999.   | Incorrect Data | Reject   | Active      |
| FPYMT-071-01 | 'RequestedPaymentDt' in the IRS Payment Record must not be more than 5 days prior to the received date.  | Incorrect Data | Reject   | Active      |
| FPYMT-072-01 | If the return is received on or before the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must be on the due date or before the due date.   | Incorrect Data | Reject   | Active      |
| FPYMT-074-01 | If the return is received after the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must not be later than the date the return was received.   | Incorrect Data | Reject   | Active      |



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| FPYMT-086    | 'EstimatedPaymentDueDt' in the IRS ES Payment Record must not be more than 5 days prior to the received date.   | Incorrect Data            | Reject   | Active      |
| FPYMT-087    | 'EstimatedPaymentDueDt' in the IRS ES Payment Record must not be more than one year after the received date.  | Incorrect Data            | Reject   | Active      |
| FPYMT-088    | 'EstimatedPaymentDueDt' in the IRS ES Payment Record must be 04/15/2015 or 6/15/2015 or 09/15/2015 or 01/15/2016.   | Incorrect Data            | Reject   | Active      |
| FT-001-01    | If Form T, Part I, Line 5a, 'OtherConsiderationAmt' has a non-zero value, then the literal on Part I, Line 5b, 'OtherConsiderationNatureTxt' must have a value.     | Missing Data              | Reject   | Active      |
| FT-002-01    | If Form T, Part III, Line 5a, 'OtherConsiderationAmt' has a non-zero value, then the literal on Part III, Line 5b, 'OtherConsiderationNatureTxt' must have a value. | Missing Data              | Reject   | Active      |
| FT-003-03    | If Form T, Part I, Line 3b 'AcquiredDt' has a value, then the date must be after December 31, 2013 but before January 1, 2015.                                      | Incorrect Data            | Reject   | Active      |
| FT-004-03    | If Form T, Part III, Line 3b 'SaleDt' has a value, then the date must be after December 31, 2013 but before January 1, 2015.  | Incorrect Data            | Reject   | Active      |
| FW2AS-003    | City of Form W-2AS, Line c 'EmployerUSAddress' must contain at least three characters.  | Incorrect Data            | Reject   | Active      |
| FW2AS-004    | City of Form W-2AS, Line c 'EmployerOtherForeignAddress' must contain at least three characters.  | Incorrect Data            | Reject   | Active      |
| FW2AS-005    | Form W-2AS, Line a 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| FW2AS-502    | Form W-2AS, Line b 'EmployerEIN' must match data in the e-File database   | Database Validation Error | Reject   | Active      |
| FW2AS-505-01 | Form W-2AS, Line b 'EmployerEIN' was issued after the 'TaxYr' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| FW2CM-001    | Form W-2CM, Line a 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| FW2CM-002    | Form W-2CM, Line b 'EmployerEIN' is invalid for processing an Individual e-filed return.  | Incorrect Data            | Reject   | Active      |
| FW2CM-003    | City of Form W-2CM, Line c 'EmployerUSAddress' must contain at least three characters.  | Incorrect Data            | Reject   | Active      |
| FW2CM-004    | City of Form W-2CM, Line c 'EmployerOtherForeignAddress' must contain at least three characters.  | Incorrect Data            | Reject   | Active      |
| FW2CM-502    | Form W-2CM, Line b 'EmployerEIN' must match data in the e-File database.  | Database Validation Error | Reject   | Active      |
| FW2CM-505-01 | Form W-2CM, Line b 'EmployerEIN' was issued after the 'TaxYr' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| FW2GU-003    | City of Form W-2GU, Line c 'EmployerUSAddress' must contain at least three characters.  | Incorrect Data            | Reject   | Active      |
| FW2GU-004    | City of Form W-2GU, Line c 'EmployerForeignAddress' must contain at least three characters.   | Incorrect Data            | Reject   | Active      |
| FW2GU-005    | Form W-2GU, Line a 'EmployeeSSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Data Mismatch             | Reject   | Active      |
| FW2GU-502    | Form W-2GU, Line b 'EmployerEIN' must match data in the e-File database.  | Database Validation Error | Reject   | Active      |
| FW2GU-505-01 | Form W-2GU, Line b 'EmployerEIN' was issued after the 'TaxYr' in the Return Header.   | Incorrect Data            | Reject   | Active      |
| FW2VI-003    | City of Form W-2VI, Line c 'EmployerUSAddress' must contain at least three characters.  | Incorrect Data            | Reject   | Active      |
| FW2VI-004    | City of Form W-2VI, Line c 'EmployerOtherForeignAddress' must contain at least three characters.  | Incorrect Data            | Reject   | Active      |
| FW2VI-005    | Form W-2VI, Line a 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.   | Incorrect Data            | Reject   | Active      |

| Rule Number  | Rule Text  | Error Category            | Severity        | Rule Status |
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| FW2VI-502    | Form W-2VI, Line b 'EmployerEIN' must match data in the e-File database.   | Database Validation Error | Reject          | Active      |
| FW2VI-505-01 | Form W-2VI, Line b 'EmployerEIN' was issued after the 'TaxYr' in the Return Header.  | Incorrect Data            | Reject          | Active      |
| IND-001-01   | 'PreparerSSN' in the Return Header must not be all zeros or all nines.   | Incorrect Data            | Reject          | Active      |
| IND-002      | The 'TaxPeriodEndDate' in the Submission Manifest must be less than the "Received Date".   | Incorrect Data            | Reject          | Active      |
| IND-005-01   | If Form 9465 and IRS Payment Record are present in the return, then Form 9465, 'PaymentAmt' must be equal to 'PaymentAmt' in IRS Payment Record.   | Incorrect Data            | Reject          | Active      |
| IND-006      | 'SpouseSSN' in the Return Header must not be equal to 'PrimarySSN' in the Return Header.   | Incorrect Data            | Reject          | Active      |
| IND-010      | 'TaxYr' must equal the year of the 'TaxPeriodBeginDt' ("YYYY" digits) in the Submission Manifest.  | Incorrect Data            | Reject and Stop | Active      |
| IND-011      | 'TaxYr' must equal the year of the 'TaxPeriodEndDt' ("YYYY" digits) in the Submission Manifest.  | Incorrect Data            | Reject and Stop | Active      |
| IND-013-01   | In the Return Header, 'PreparerSSN' or 'PTIN' or 'STIN' or 'PreparerFirmEIN' must have a value, if any one of the following is true: (1) checkbox 'SelfEmployedInd' is checked; (2) 'PreparerPersonNm' or 'PreparerFirmName' or 'PreparerUSAddress' or 'PreparerForeignAddress' has a value. | Missing Data              | Reject          | Active      |
| IND-018-02   | If 'PrimaryDeathDt' has a value in the return, then 'InCareOfNm' in the Filer address in the Return Header must have a value.  | Missing Data              | Reject          | Active      |
| IND-019-02   | If 'SpouseDeathDt' has a value in the return, then 'InCareOfNm' in the Filer address in the Return Header must have a value.   | Missing Data              | Reject          | Active      |
| IND-020-01   | If 'PaidPreparerInformationGrp' is present in the Return Header, then 'NonPaidPreparerCd' must not have a value in the return.   | Incorrect Data            | Reject          | Active      |
| IND-021-01   | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and 'PrimarySignaturePIN' has a value, then 'PrimaryBirthDt' must have a value.  | Missing Data              | Reject          | Active      |
| IND-022-01   | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and 'SpouseSignaturePIN' has a value, then 'SpouseBirthDt' must have a value.  | Missing Data              | Reject          | Active      |
| IND-023-01   | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner" and 'PrimarySignaturePIN' has a value, then 'PrimaryBirthDt' must have a value.   | Missing Data              | Reject          | Active      |
| IND-024-01   | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner" and 'SpouseSignaturePIN' has a value, then 'SpouseBirthDt' must have a value.   | Missing Data              | Reject          | Active      |
| IND-025-01   | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line", and 'PrimaryBirthDt' has a value, then 'PrimaryPriorYearAGIAmt' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'IdentityProtectionPIN' must have a value.  | Missing Data              | Reject          | Active      |
| IND-026-01   | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner", and 'PrimaryBirthDt' has a value, then 'PrimaryPriorYearAGIAmt' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'IdentityProtectionPIN' must have a value.   | Missing Data              | Reject          | Active      |
| IND-027-01   | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line", and 'SpouseBirthDt' has a value, then 'SpousePriorYearAGIAmt' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpouseIdentityProtectionPIN' must have a value.  | Missing Data              | Reject          | Active      |
| IND-028-01   | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner", and 'SpouseBirthDt' has a value, then 'SpousePriorYearAGIAmt' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpouseIdentityProtectionPIN' must have a value.                                       | Missing Data              | Reject          | Active      |
| IND-031-01   | 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGIAmt' in the Return Header must match the e-File database.   | Incorrect Data            | Reject          | Active      |

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| IND-032-01  | 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpousePriorYearAGIAmt' in the Return Header must match the e-File database.   | Incorrect Data            | Reject          | Active      |
| IND-033-02  | The year of 'PrimaryDeathDt' must not be less than 'TaxYr' in the Return Header.  | Incorrect Data            | Reject          | Active      |
| IND-034-02  | The year of 'SpouseDeathDt' must not be less than 'TaxYr' in the Return Header.   | Incorrect Data            | Reject          | Active      |
| IND-035-01  | 'PrimaryDeathDt' in the return must match that in the e-File database.  | Database Validation Error | Reject          | Active      |
| IND-036-01  | 'SpouseDeathDt' in the return must match that in the e-File database.   | Database Validation Error | Reject          | Active      |
| IND-039-01  | If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeNm' must have a value.  | Incorrect Data            | Reject          | Active      |
| IND-040-01  | If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePhoneNum' must have a value.  | Incorrect Data            | Reject          | Active      |
| IND-041     | If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePIN' must have a value.   | Incorrect Data            | Reject          | Active      |
| IND-052     | The TIN present in the IRS Submission Manifest must be equal to the Primary SSN in the Return Header.   | Data Mismatch             | Reject and Stop | Active      |
| IND-053-01  | The 'IPAddress' in the Return Header must not equal all zeros.  | Incorrect Data            | Reject          | Active      |
| IND-054-01  | If filing status is "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), then 'SpouseSignaturePIN' must not have a value in the Return Header.   | Incorrect Data            | Reject          | Active      |
| IND-055-02  | 'AddressLine2Txt' in the Return Header must not have a value.   | Incorrect Data            | Reject          | Active      |
| IND-056-01  | If 'PrimarySignaturePIN' has a value in the Return Header, then 'PrimaryPINEnteredByCd' must have a value.  | Missing Data              | Reject          | Active      |
| IND-057-01  | If 'SpouseSignaturePIN' has a value in the Return Header, then 'SpousePINEnteredByCd' must have a value.  | Missing Data              | Reject          | Active      |
| IND-058-01  | If 'PrimarySignaturePIN' has a value in the Return Header, then 'PrimarySignatureDt' must have a value.   | Missing Data              | Reject          | Active      |
| IND-059-01  | If 'SpouseSignaturePIN' has a value in the Return Header, then 'SpouseSignatureDt' must have a value.   | Missing Data              | Reject          | Active      |
| IND-060     | 'IdentityProtectionPIN' in the Return Header must not equal all zeroes.   | Incorrect Data            | Reject and Stop | Active      |
| IND-061     | IRS ES Payment Record must not be present in a prior year return.   | Incorrect Data            | Reject          | Active      |
| IND-062     | IP Address of the Transmitter must have a value.  | Missing Data              | Reject          | Active      |
| IND-063     | Timestamp of the Transmitter must have a value.   | Missing Data              | Reject          | Active      |
| IND-064     | IP Address of the Transmitter must be a valid IP Address.   | Incorrect Data            | Reject          | Active      |
| IND-066     | 'SpouseIdentityProtectionPIN' in the Return Header must not equal all zeroes.   | Incorrect Data            | Reject and Stop | Active      |
| IND-180     | Primary taxpayer's Identity Protection Personal Identification Number (IP PIN) must match the e-File database. Please double check your entry and resubmit your return with the correct number.   | Database Validation Error | Reject and Stop | Active      |
| IND-181     | The Primary Taxpayer did not enter a valid Identity Protection Personal Identification Number (IP PIN). Please visit <a href="http://www.irs.gov/get-an-ippin">www.irs.gov/get-an-ippin</a> for further information and resubmit your return with the correct number. | Database Validation Error | Reject and Stop | Active      |
| IND-182     | The Spouse Identity Protection Personal Identification Number (IP PIN) must match the e-File database. Please double check your entry and resubmit your return with the correct number.   | Database Validation Error | Reject and Stop | Active      |

| Rule Number | Rule Text  | Error Category            | Severity        | Rule Status |
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| IND-183     | <b>The Spouse did not enter a valid Identity Protection Personal Identification Number (IP PIN). Please visit <a href="http://www.irs.gov/get-an-ippin">www.irs.gov/get-an-ippin</a> for further information and resubmit your return with the correct number.</b> | Database Validation Error | Reject and Stop | Active      |
| IND-184     | <b>Prior returns can only be filed by Practitioner and are currently not accepted for Online filers.</b>   | Incorrect Data            | Reject and Stop | Active      |
| IND-508     | <b>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 Married Filing Separately and the Spouse exemption is claimed].</b>                           | Database Validation Error | Reject          | Active      |
| IND-510     | <b>Spouse SSN in the Return Header must not be equal to the Primary SSN on another tax return.</b>   | Duplicate Condition       | Reject          | Active      |
| IND-512-01  | <b>Each Dependent's SSN (or Qualifying Child Identifying Number on Form 1040SS(PR)) on this return must not match the Spouse SSN on another return.</b>  | Incorrect Data            | Reject          | Active      |
| IND-513     | <b>The Spouse SSN in the Return Header must not be equal to the Spouse SSN in another return filed for the same tax year.</b>  | Duplicate Condition       | Reject          | Active      |
| IND-515     | <b>The Primary SSN in the Return Header must not be equal to the Primary SSN in another return filed for the same tax year.</b>  | Duplicate Condition       | Reject          | Active      |
| IND-521-01  | <b>The Year of Birth of the Primary SSN must not be greater than the 'TaxYr' in the Return Header.</b>   | Incorrect Data            | Reject          | Active      |
| IND-531-01  | <b>If Primary Date of Death has a value in the e-File database, then it must not be prior to the 'TaxYr' in the Return Header.</b>   | Database Validation Error | Reject          | Active      |
| IND-532-01  | <b>If Spouse Date of Death has a value in the e-File database, then it must not be prior to the 'TaxYr' in the Return Header.</b>  | Database Validation Error | Reject          | Active      |
| IND-570-01  | <b>The Year of Birth of the Spouse SSN must not be greater than the 'TaxYr' in the Return Header.</b>  | Database Validation Error | Reject          | Active      |
| IND-664-01  | <b>If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "Self-Select On-Line".</b>  | Database Validation Error | Reject          | Active      |
| IND-665-01  | <b>If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "Self-Select Practitioner".</b>   | Database Validation Error | Reject          | Active      |
| IND-666-01  | <b>If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "Self-Select On-Line".</b>  | Database Validation Error | Reject          | Active      |
| IND-667-01  | <b>If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "Self-Select Practitioner".</b>   | Database Validation Error | Reject          | Active      |
| IND-672-01  | <b>In the Return Header, if 'PINTypeCd' has the value "Practitioner" or "Self-Select Practitioner", then 'PractitionerPINGrp' must have a value.</b>   | Missing Data              | Reject          | Active      |
| IND-673-01  | <b>In the Return Header, if 'PINTypeCd' has the value "Self-Select On-Line", then 'PractitionerPINGrp' must not have a value.</b>  | Missing Data              | Reject          | Active      |
| IND-674-01  | <b>If the Primary Taxpayer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "Self-Select On-Line".</b>   | Database Validation Error | Reject          | Active      |
| IND-675-01  | <b>If the Primary Taxpayer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "Self-Select Practitioner".</b>  | Database Validation Error | Reject          | Active      |
| IND-679-01  | <b>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 "Self-Select On-Line".</b>   | Database Validation Error | Reject          | Active      |
| IND-680-01  | <b>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 "Self-Select Practitioner".</b>  | Database Validation Error | Reject          | Active      |

| Rule Number | Rule Text  | Error Category            | Severity        | Rule Status |
|-------------|--|---------------------------|-----------------|-------------|
| IND-689-01  | The year of the 'PrimarySignatureDt' in the Return Header must be equal to the processing year.  | Missing Document          | Reject          | Active      |
| IND-694-01  | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner", then 'JuratDisclosureCd' must have the value "Self Select PIN By ERO".   | Incorrect Data            | Reject          | Active      |
| IND-695-01  | If 'PINTypeCd' in the Return Header has the value "Practitioner", then 'JuratDisclosureCd' must have the value "Practitioner PIN".   | Incorrect Data            | Reject          | Active      |
| IND-696-01  | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line", then 'JuratDisclosureCd' must have the value "Online Self Select PIN".  | Incorrect Data            | Reject          | Active      |
| IND-699-01  | If 'PINTypeCd' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGIAmt' and 'PrimaryPriorYearPIN' and 'PrimaryElectronicFilingPIN' and 'SpousePriorYearAGIAmt' and 'SpousePriorYearPIN' and 'SpouseElectronicFilingPIN'. | Incorrect Data            | Reject          | Active      |
| IND-769     | 'IdentityProtectionPIN' in the Return Header must be numeric digits.   | Incorrect Data            | Reject and Stop | Active      |
| IND-770     | 'SpouseIdentityProtectionPIN' in the Return Header must be numeric digits.   | Incorrect Data            | Reject and Stop | Active      |
| IND-901     | The Primary SSN in the Return Header has been locked because Social Security Administration records indicate the number belongs to a deceased individual.  | Database Validation Error | Reject and Stop | Active      |
| IND-902     | The Primary SSN in the Return Header has been locked. The account was locked per the taxpayer's request.   | Database Validation Error | Reject and Stop | Active      |
| IND-903     | The Primary SSN in the Return Header has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.   | Database Validation Error | Reject and Stop | Disabled    |
| IND-904     | The Primary SSN in the Return Header has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.  | Database Validation Error | Reject and Stop | Active      |
| IND-931-01  | The Dependent SSN (or Qualifying Child Identifying Number on Form 1040-SS (PR)) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.   | Database Validation Error | Reject and Stop | Active      |
| IND-932-01  | The Dependent SSN (or Qualifying Child Identifying Number on Form 1040-SS (PR)) claimed on your return has been locked. The account was locked per the taxpayer's request.   | Database Validation Error | Reject and Stop | Active      |
| IND-934-01  | The Dependent SSN (or Qualifying Child Identifying Number on Form 1040-SS (PR)) claimed on your return has been locked. The account was locked per the request of the dependent's parent or guardian.  | Database Validation Error | Reject and Stop | Active      |
| IND-941     | The Spouse SSN in the Return Header has been locked because Social Security Administration records indicate the number belongs to a deceased individual.   | Database Validation Error | Reject and Stop | Active      |
| IND-942     | The Spouse SSN in the Return Header has been locked. The account was locked per the taxpayer's request.  | Database Validation Error | Reject and Stop | Active      |
| IND-943     | The Spouse SSN in the Return Header has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.  | Database Validation Error | Reject and Stop | Active      |
| IND-944     | The Spouse SSN in the Return Header has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.   | Database Validation Error | 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      |

| Rule Number  | Rule Text   | Error Category            | Severity        | Rule Status |
|--------------|---|---------------------------|-----------------|-------------|
| R0000-004-01 | 'ReturnTypeCd' (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      |
| R0000-007-02 | For US Addresses, the first five digits of 'ZipCd' of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding 'StateAbbreviationCd'. See Publication 4164.                                  | Incorrect Data            | Reject          | Active      |
| 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      |
| R0000-030-01 | In the Return Header, if 'PractitionerPINGrp' is provided, then 'EFIN' in the 'PractitionerPINGrp' must be the same as 'EFIN' in the 'OriginatorGrp'.   | Data Mismatch             | Reject          | Active      |
| R0000-046-01 | For US Addresses, the fourth and fifth digit of the 'ZipCd' of the Filer's address in the Return Header cannot both be zeros ("00"), except when the 'ZipCd' is 00800, 20500, 34000, 00600, 96100, 96900.                                       | Incorrect Data            | Reject          | Active      |
| R0000-051-01 | 'FederalSubmissionTypeCd' in the IRS Submission Manifest must match 'ReturnTypeCd' indicated in the Return Header.  | Data Mismatch             | Reject and Stop | Active      |
| R0000-052-01 | 'TaxYr' specified in the IRS Submission Manifest must match 'TaxYr' in the Return Header.   | Data Mismatch             | Reject and Stop | Active      |
| R0000-054-01 | The 'EFIN' in the IRS Submission Manifest must match 'EFIN' in the 'OriginatorGrp' in the Return Header.  | Data Mismatch             | Reject and Stop | Active      |
| R0000-057    | Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.   | Missing Data              | Reject          | Deleted     |
| R0000-057-01 | Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.   | Missing Data              | Reject          | New         |
| R0000-058-01 | 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 and Stop | Active      |
| R0000-067    | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.  | Incorrect Data            | Reject and Stop | Active      |
| R0000-075-02 | 'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm.   | Incorrect Data            | Reject          | Active      |
| R0000-080-01 | 'TaxPeriodBeginDt' present in the IRS Submission Manifest must match 'TaxPeriodBeginDt' provided in the Return Header.  | Data Mismatch             | Reject and Stop | Active      |
| R0000-081-01 | 'TaxPeriodEndDt' present in the IRS Submission Manifest must match 'TaxPeriodEndDt' provided in the Return Header.  | Data Mismatch             | Reject and Stop | Active      |
| R0000-082    | 'TaxPeriodBeginDt' and 'TaxPeriodEndDt' must be provided in the IRS Submission Manifest.  | Missing Data              | Reject and Stop | Active      |
| R0000-087-02 | 'PreparerFirmEIN' in the Return Header must not equal all zeros or all nines.   | Incorrect Data            | Reject          | Active      |
| R0000-088-01 | 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      |
| R0000-090    | 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      |
| R0000-092-01 | 'PrimarySSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.   | Incorrect Data            | Reject          | Active      |

| Rule Number  | Rule Text  | Error Category            | Severity        | Rule Status |
|--------------|--|---------------------------|-----------------|-------------|
| 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          | Active      |
| R0000-095-02 | 'PrimarySignaturePIN' in the Return Header must not equal all zeros.   | Incorrect Data            | Reject          | Active      |
| R0000-096-02 | 'SpouseSignaturePIN' in the Return Header must not equal all zeros.  | Incorrect Data            | Reject          | Active      |
| R0000-113-01 | 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      |
| R0000-114    | The Submission Manifest's 'TaxPeriodBeginDt' value for month and day should be January 1.  | Incorrect Data            | Reject          | Active      |
| R0000-115    | The Submission Manifest's 'TaxPeriodEndDt' value for month and day should be December 31.  | Incorrect Data            | Reject          | Active      |
| 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 | Active      |
| 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 | Active      |
| 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      |
| R0000-123-01 | If 'NameLine1Txt' in the Return Header contains an ampersand, then 'SpouseSSN' in the Return Header must have a value.   | Missing Data              | Reject          | Active      |
| R0000-125-01 | 'NameLine1Txt' in the Return Header must contain a less-than sign (<).   | Incorrect Data            | Reject          | Active      |
| R0000-126-01 | There can be no more than two less-than signs (<) in 'NameLine1Txt' in the Return Header.  | Incorrect Data            | Reject          | Active      |
| R0000-127-01 | The character following the first less-than sign in 'NameLine1Txt' in the Return Header must be an alphabetic character.   | Incorrect Data            | Reject          | Active      |
| 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          | Active      |
| 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          | Active      |
| R0000-142-01 | If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return. In future years, tax returns may be rejected if an SSN, or any number that is not a valid PTIN, is included in this field. | Incorrect Data            | Alert           | Active      |
| R0000-143    | 'TaxYr' in the IRS Submission Manifest must have a value.  | Missing Data              | Reject and Stop | Active      |
| R0000-180    | 'TaxYr' 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 | Active      |
| R0000-192    | Phone Number provided in the return must not be all zeros.   | Incorrect Data            | Reject          | Active      |
| R0000-193    | Bank Account Number provided in the return must not be all zeros.  | Incorrect Data            | Reject          | Active      |
| R0000-194    | Return must not be a duplicate of a previously accepted return.  | Duplicate Condition       | Reject and Stop | Active      |
| R0000-500-01 | 'PrimarySSN' and 'PrimaryNameControlTxt' in the Return Header must match the e-File database.  | Database Validation Error | Reject and Stop | Active      |
| R0000-503-02 | 'SpouseSSN' and the 'SpouseNameControlTxt' in the Return Header (or Line 6b 'ExemptSpouseNameControlTxt' in the return - For 1040/1040A returns) must match the e-File database.   | Database Validation Error | Reject and Stop | Active      |

| Rule Number     | Rule Text   | Error Category            | Severity        | Rule Status |
|-----------------|---|---------------------------|-----------------|-------------|
| R0000-902-01    | <b>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.</b>   | Duplicate Condition       | Reject and Stop | Active      |
| R0000-904-03    | <b>Software ID in the Return Header must have passed testing for the form family and 'TaxYr'.</b>   | Database Validation Error | Reject and Stop | Active      |
| R0000-905-01    | <b>Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.</b>  | Database Validation Error | Reject and Stop | Active      |
| R0000-906-02    | <b>Routing Transit Number (RTN) included in the return must be present in the e-File database.</b>  | Database Validation Error | Reject          | Active      |
| SH-F1040-001    | <b>Schedule H (Form 1040), 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.</b>   | Incorrect Data            | Reject          | Active      |
| SH-F1040-002    | <b>If two Schedules H (Form 1040) are present in the return, their SSN's must not be equal.</b>   | Incorrect Data            | Reject          | Active      |
| SH-F1040-003    | <b>Schedule H (Form 1040), 'EmployerEIN' must not be equal to the 'PrimarySSN' or the 'SpouseSSN' in the Return Header.</b>   | Incorrect Data            | Reject          | Active      |
| SH-F1040-004    | <b>If two Schedules H (Form 1040) are present in the return, their 'EmployerEIN's must not be equal.</b>  | Incorrect Data            | Reject          | Active      |
| SH-F1040-005    | <b>On Schedule H(Form 1040), exactly one of Line A 'HsldEmpIPdCashWageOverLmtCYInd' or Line B 'HsldEmpIFedIncmTaxWithheldInd' or Line C 'HsldEmpIPdCashWageOvrLmtQtrInd' must have a choice of "Yes" indicated.</b>   | Incorrect Data            | Reject          | Active      |
| SH-F1040-006-01 | <b>If a choice of "Yes" is indicated on Schedule H(Form 1040), Line B 'HsldEmpIFedIncmTaxWithheldInd', then Line 7 'FederalIncomeTaxWithheldAmt' must have a non-zero value.</b>  | Missing Data              | Reject          | Active      |
| SH-F1040-007    | <b>If a choice of "No" is indicated on Schedule H(Form 1040), Line A 'HsldEmpIPdCashWageOverLmtCYInd' and a choice of "Yes" is indicated on Line B 'HsldEmpIFedIncmTaxWithheldInd', then Line C 'HsldEmpIPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.</b> | Incorrect Data            | Reject          | Active      |
| SH-F1040-008-02 | <b>If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmpIPdCashWageOverLmtCYInd', then Line 1 'SocialSecurityTaxCashWagesAmt' must not be less than 1900.</b>   | Incorrect Data            | Reject          | Active      |
| SH-F1040-009-02 | <b>If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmpIPdCashWageOverLmtCYInd', then Line 3 'MedicareTaxCashWagesAmt' must not be less than 1900.</b>   | Incorrect Data            | Reject          | Active      |
| SH-F1040-010    | <b>If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmpIPdCashWageOverLmtCYInd', then Line B 'HsldEmpIFedIncmTaxWithheldInd' and Line C 'HsldEmpIPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.</b>                                  | Incorrect Data            | Reject          | Active      |
| SH-F1040-011    | <b>If Schedule H(Form 1040), Line 1 'SocialSecurityTaxCashWagesAmt' has a non-zero value, then it must not be greater than Line 3 'MedicareTaxCashWagesAmt'.</b>  | Incorrect Data            | Reject          | Active      |
| SH-F1040-012-01 | <b>If Schedule H(Form 1040), Line 25 'TotalTaxHouseholdEmpICalcAmt' has a non-zero value, then it must be equal to Line 8 'TotSocSecMedcrAndFedIncmTaxAmt'.</b>   | Data Mismatch             | Reject          | Active      |
| SH-F1040-016-01 | <b>If Schedule H(Form 1040), Line 9 'HsldEmpIPdTotCashWageAnyQtrInd' has a choice of "No" indicated, then Line 26 'CombinedFUTATaxPlusNetTaxesAmt' must have a zero value if an amount is entered.</b>  | Incorrect Data            | Reject          | Active      |
| SH-F1040-017-01 | <b>If Schedule H(Form 1040), Line 9 'HsldEmpIPdTotCashWageAnyQtrInd' has a choice of "Yes" indicated, then Line 26 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.</b>   | Missing Data              | Reject          | Active      |



| Rule Number     | Rule Text  | Error Category            | Severity        | Rule Status |
|-----------------|--|---------------------------|-----------------|-------------|
| SH-F1040-018-01 | If a choice of "No" is indicated on Schedule H(Form 1040), [ Line A 'HsldEmpIPdCashWageOverLmtCYInd' and Line B 'HsldEmpIFedIncmTaxWithheldInd' ] and Line C 'HsldEmpIPdCashWageOvrLmtQtrInd' has a choice of "Yes" indicated, then Line 26 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value. | Missing Data              | Reject          | Active      |
| SH-F1040-019-01 | If a choice of "Yes" is indicated on Schedule H(Form 1040), Line C 'HsldEmpIPdCashWageOvrLmtQtrInd', then Line 10 'UnemplPaidOnlyOneStateInd' and Line 11 'PayAllStateUnemplContriInd' and Line 12 'TxbIFUTAWagesAlsoTxbIUnemplInd' must have a choice of "Yes" or "No" indicated.                       | Missing Data              | Reject          | Active      |
| SH-F1040-020-01 | If a choice of "Yes" is indicated on Schedule H(Form 1040), Line 9 'HsldEmpIPdTotCashWageAnyQtrInd', then Line 10 'UnemplPaidOnlyOneStateInd' and Line 11 'PayAllStateUnemplContriInd' and Line 12 'TxbIFUTAWagesAlsoTxbIUnemplInd' must have a choice of "Yes" or "No" indicated.                       | Missing Data              | Reject          | Active      |
| SH-F1040-022    | Schedule H (Form 1040), 'SSN' must have a value.   | Missing Data              | Reject          | Active      |
| SH-F1040-520-01 | Schedule H (Form 1040), 'EmployerEIN' and 'EmployerNameControlTxt' must match data in the e-File database.   | Database Validation Error | Reject          | Active      |
| 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       | 'TaxYr' referenced in the State Submission Manifest must match 'TaxYr' 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-015       | If the Submission Category in the State Submission Manifest has a value of ("CORP" or "PART" or "IND" or "EO" or "ESTRST"), then 'TaxYr' 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-016       | If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'TaxYr' in the State Submission Manifest must be the same as processing year.   | Incorrect Data            | Reject and Stop | Active      |
| STATE-017       | If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'IRSSubmissionId' in the State Submission Manifest must not have a value.   | Incorrect Data            | Reject and Stop | Active      |
| STATE-019       | In the State Submission Manifest, if the Submission Category has a value of ("IND" or "INDEP"), then ( 'PrimarySSN' and 'PrimaryNameControlTxt' ) or 'Templd' must have a value.   | 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 | Deleted     |
| 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   | <b>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.</b> | Incorrect Data      | Reject and Stop | Active      |
| X0000-021   | <b>The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.</b>  | Missing Data        | Reject and Stop | Active      |
| X0000-022   | <b>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.</b>   | Duplicate Condition | Reject          | Active      |
| X0000-024   | <b>Unable to read a binary attachment in the Submission Zip Archive.</b>  | Incorrect Data      | Reject and Stop | Active      |
| X0000-025   | <b>Unable to read XML data from the Submission Zip Archive.</b>   | Incorrect Data      | Reject and Stop | Active      |
| X0000-026   | <b>The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file.</b>  | Incorrect Data      | Reject and Stop | Active      |
| X0000-027   | <b>Year (YYYY) in the SubmissionID must be processing year.</b>   | Incorrect Data      | Reject          | Active      |
| X0000-028   | <b>A single PDF file must not exceed 60MB in size.</b>  | Incorrect Data      | Reject          | Active      |
| X0000-029   | <b>A binary attachment submitted in the PDF format must begin with the file header "%PDF-".</b>   | Incorrect Data      | Reject and Stop | Active      |
| X0000-030   | <b>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/").</b>  | Incorrect Data      | Reject and Stop | Active      |
| X0000-031   | <b>Zip Entry names must consist of ASCII characters only.</b>   | Incorrect Data      | Reject and Stop | Active      |
| X0000-032   | <b>Unable to extract submission Zip Archive from the Message Attachment zip file.</b>   | Incorrect Data      | Reject and Stop | Active      |
| X0000-033   | <b>Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format.</b>  | Incorrect Data      | Reject and Stop | Active      |