

## 1065B BUSINESS RULES FOR TAX YEAR 2012 Version 2012v1.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1065B-001	If Form 1065-B, Item G(4), checkbox is checked, then Form 8082 must be present in the return.	Missing Document	Reject	Active
F1065B-002	If Form 1065-B, Item G(4), checkbox is checked, then there must be no more than one Form 8082 present in the return.	Multiple Documents	Reject	Active
F1065B-003	If Form 1065-B, Item J checkbox is checked, then Schedule M-3 (Form 1065) must be present in the return.	Missing Document	Reject	Active
F1065B-006	If Form 1065-B, Part I, Line 4 has a non-zero value, then there must be no more than one Form 8825 present in the return.	Multiple Documents	Reject	Active
F1065B-007	If Form 1065-B, Part I, Line 7 has a non-zero value, then one or more Schedules F (1040) must be present in the return.	Missing Document	Reject	Active
F1065B-012	If Form 1065-B, Part 1, Line 26a checkbox is checked, then Form 4255 must present in the return.	Missing Document	Reject	Active
F1065B-013	If Form 1065-B, Part 1, Line 26a checkbox is checked, then no more than one Form 4255 must be present in the return.	Multiple Documents	Reject	Active
F1065B-014	If Form 1065-B, Part 1, Line 26b checkbox is checked, then Form 8611 must be present in the return.	Missing Document	Reject	Active
F1065B-020	If Form 1065-B, Schedule B, Line 9 has a non-zero value, then one or more Forms 8865 must be present in the return.	Missing Document	Reject	Active
F1065B-021	If Form 1065-B, Schedule K, Line 2 has a non-zero value, then it must equal Form 1065-B, Part II, Line 13.	Data Mismatch	Reject	Active
F1065B-022	If Form 1065-B, Schedule K, Line 3 has a non-zero value, then it must equal Form 1065-B, Part II, Line 2b.	Data Mismatch	Reject	Active
F1065B-031	If Form 1065-B, Part 1, Line 27b checkbox is checked, then Form 4136 must be attached to Form 1065-B.	Missing Document	Reject	Active
F1065B-032	If Form 1065-B, Part 1, Line 27b checkbox is checked, then there must be no more than one Form 4136 attached to Form 1065-B.	Multiple Documents	Reject	Active
F1065B-033	If Form 1065-B, Part I, Line 4 has a non-zero value, then Form 8825 must be attached to Form 1065-B.	Missing Document	Reject	Active
F1065B-034	If Form 1065-B, Line 9, has a non-zero value, then Form 4684 or Form 4797 must be attached to Form 1065-B.	Missing Document	Reject	Active
F1065B-035	If Form 1065-B, Schedule K, Line 12 'RehabilitationCreditRntlREActy' has a non-zero value, then either Form 3468 or Form 8586 must be attached to Form 1065-B.	Missing Document	Reject	Active
F1065B-038	If Schedule M-3 (Form 1065) is present in the return, (Form 1065B) then Schedule C (Form 1065) must be present in the return and Item J checkbox must be checked.	Missing Document	Reject	Active
F1065B-040	If Form 1065B, Line I has a non-zero value, then no more than 101 Schedule K-1 (F1065B) can be present on the return. (Note: This rule applies to the Assurance Testing System (ATS) only.)	Multiple Documents	Reject	Active
F1065B-041	If Form 1065-B, Part II, Line 4 has a non-zero value, then it must equal Schedule D, Line 19.	Data Mismatch	Reject	Deleted

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F1065B-042	If Form 1065-B, Schedule K, Line 4a has a non-zero value, then it must equal Schedule D, Line 18.	Data Mismatch	Reject	Deleted
F1065B-043	If Form 1065-B, Schedule K, Line 4b has a non-zero value, then it must equal Schedule D, Line 20.	Data Mismatch	Reject	Deleted
F1065B-044	If Form 1065-B, Part I, Line 8, has a non-zero value, then it must equal Schedule D, Line 16.	Data Mismatch	Reject	Deleted
F1065B-046	If Item F (Form 1065-B) has a non-zero value, Lines 1 through 29 (Form 1065-B Page 1) have a non-zero value, and Line H (1) 'MethodOfAccountingCash' is not checked, then Schedule L must be present in the return.	Missing Document	Reject	Active
F1065B-047	If Form 1065-B, Schedule K, Line 10 has a non-zero value, then one or more distinct forms and/or schedule/statement from the following must be attached: Form 3468, 5884, 5884-A, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8864, 8874, 8881, 8882, 8896, 8900, 8906, 8907, 8908, 8909, 8910, 8911, 8912, 8923, "Other Credits Statement" [OtherCreditsStatement].	Missing Document	Reject	Active
F1065B-048	If Form 1065-B, Schedule K, Line 11 'LowIncomeHousingCredit' has an amount greater than \$499.00, then Form 8586 and Form 8609A must be attached,	Missing Document	Reject	Deleted
F1065B-049	If Form 1065-B, Part I, Line 2 'CostOfGoodsSold' has a non-zero value, then it must equal Form 1125-A, Line 8 'CostOfGoodsSold'.	Data Mismatch	Reject	Active
F1065B-050	If Form 1065-B, Schedule K, Line 11 'LowIncomeHousingCredit' has a non-zero value, then Form 8586 and Form 8609A must be attached.	Missing Document	Reject	New
F1065B-051	If Form 1065-B, Part II, Line 4 'NetShortGainOverNetLongLoss' has a non-zero value, then it must equal Schedule D, Line 22 'ExcessGainsLossesFromOtherActy'.	Data Mismatch	Reject	New
F1065B-052	If Form 1065-B, Schedule K, Line 4a 'NetCapitalGainLossPssvLossLmt' has a non-zero value, then it must equal Schedule D, Line 21 'NetPassiveLossLimitationActy'.	Data Mismatch	Reject	New
F1065B-053	If Form 1065-B, Schedule K, Line 4b 'NetCapitalGainLossOtherActy' has a non-zero value, then it must equal Schedule D, Line 23 'NetGainsLossesFromOtherActy'.	Data Mismatch	Reject	New
F1065B-054	If Form 1065-B, Part 1, Line 8 'ExcessShortGainOverLongLoss' has a non-zero value, then it must equal Schedule D, Line 18 'ExcessGainLossPssvLossLmtActy'.	Data Mismatch	Reject	New
F5471-034	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.	Missing Document	Reject	Active
F5471-035	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject	Active
F5471-036	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject	Active
F5471-037	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached.	Missing Document	Reject	Active
F5471-038	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached.	Missing Document	Reject	Active
F5471-039	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmt] must be attached.	Missing Document	Reject	Active

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F5471-040	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Reject	Active
F5471-041	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Reject	Active
F5471-042	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Reject	Active
F5471-043	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Reject	Active
F5471-044	If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Reject	Active
F5471-071	Form 5471 'EmployerEIN' or 'ForeignEntityReferenceIdNumber' must have a value.	Missing Document	Reject	New
F5884B-001	Form 5884-B, Line 10 'RtnWorkerAllTotalCreditAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F5884B-002	Form 5884-B, Line 10 'RtnWorkerAllTotalCreditAmt' must be equal to the sum of all Line 9 'RtnWorkerSmlrTotalOrMaxCrAmt'.	Incorrect Data	Reject	Active
F5884B-003	If any of the following Form 5884-B fields have a value, then all of these fields must have a value: 'SSN', 'RtnWorkerFirstEmplmnDt', 'RtnWorkerWgsFirst26WkEmplmnAmt', 'RtnWorkerWgsTimesPctAmt', 'RtnWorkerWgsSnd26WkEmplmnAmt', 'RtnWorkerTotalWagesAmt', 'RtnWorkerTotalWgsTimesPctAmt', 'RtnWorkerSmlrTotalOrMaxCrAmt'.	Missing Data	Reject	Active
F6478-003	If Form 6478, Line 1(a) 'QualifiedEthanolFuelProduction' is present, then the amount must be equal to or less than fifteen million.	Incorrect Data	Reject	Active
F6478-004	If Form 6478, line 4(c) 'QualCellBiofuelProdWAlcCrAmt', or 5(c) 'QualCellBiofuelNoAlcCrAmt', or 6(c) 'QualCellBiofuelProdFuelCrAmt' has a non-zero value, then Line 7 'FuelsCreditRegistrationNumber' must be present.	Missing Data	Reject	Active
F6765-003	Form 6765, Line 10 'FixedBasePercentage' must not be greater than 16% (0.16000).	Incorrect Data	Reject	Active
F6765-004	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
F8283-006	The year of the 'DateOfTheContribution' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header.	Data Mismatch	Reject	Active
F8283-007	The year of the 'DateOfSale' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the tax year in the Return Header or the year immediately following the tax year in the Return Header.	Data Mismatch	Reject	Active
F8283-014	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	Deleted

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F8283-015	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	Deleted
F8283-016	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section A 'InformationOnDonatedProperty', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	Deleted
F8283-017	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section B 'PropertyInformation', then 'VehicleYear' for the corresponding vehicle must have a value.	Missing Data	Reject	Deleted
F8283-018	If Form 8283, Section A 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'InformationOnDonatedProperty' for the corresponding vehicle.	Missing Data	Reject	Deleted
F8283-020	If Form 8283, Section B 'VehicleYear' has a value, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'PropertyInformation' for the corresponding vehicle.	Missing Data	Reject	Deleted
F8283-022	If Form 8283, Section A 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283.	Missing Document	Reject	Deleted
F8283-023	If Form 8283, Section B 'VehicleYear' has a value, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283.	Missing Document	Reject	Deleted
F8283-024	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section A 'InformationOnDonatedProperty', then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle.	Missing Document	Reject	New
F8283-025	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section B 'PropertyInformation', then Line 4i checkbox 'VehicleInd' must be checked.	Missing Document	Reject	New
F8283-026	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section A 'InformationOnDonatedProperty', then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle.	Missing Document	Reject	New
F8283-027	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section B 'PropertyInformation', then Line 4i checkbox 'VehicleInd' must be checked.	Missing Document	Reject	New
F8283-028	If Form 8283, Section A Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplaneStatement] or "Contemporaneous Written Acknowledgment Statement" [ContributionsOfMotorVehiclesBoatsAndAirplaneStatement] must be attached to 'InformationOnDonatedProperty' for the corresponding vehicle.	Missing Document	Reject	New

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F8283-030	If Form 8283, Section B Line 4i checkbox 'VehicleInd' is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'PropertyInformation' for the corresponding vehicle.	Missing Document	Reject	New
F8283-032	If Form 8283, Section A Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283.	Missing Document	Reject	New
F8283-033	If Form 8283, Section B Line 4i checkbox 'VehicleInd' is checked, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283.	Missing Document	Reject	New
F8283-034	If Form 8283, Section A Line 1 Column (b) 'VehicleIdentificationNumber' has a value, then Line 1 Column (b) checkbox 'DonatedVehiclePropertyInd' must be checked for the corresponding vehicle.	Missing Data	Reject	New
F8283-035	If Form 8283, Line 1 Column (b) checkbox 'DonatedVehiclePropertyInd' is checked, then Section A Line 1 Column (b) 'VehicleIdentificationNumber' for the corresponding vehicle must have a value.	Missing Data	Reject	New
F8586-012	If Form 8586 line 3 has an amount greater than \$499, then 8609A must be attached.	Missing Document	Reject	Deleted
F8586-013	If Form 8586 line 3 or line 10 has a non-zero value, the Form 8609A must be attached.	Missing Document	Reject	New
F8609A-001	Form 8609-A, Part I, Item A "Building Identification Number" must have a value.	Missing Data	Reject	Active
F8697-006	If Form 8697, Part I, Line 10(c) 'NetAmountOfInterestYouOwe1' has a non-zero value then Part II, Line 11(d) 'NetAmountOfInterestYouOwe2' must have a zero value if an amount is entered.	Incorrect Data	Reject	Deleted
F8697-008	If Form 8697, Part I, Line 10(c) 'NetAmountOfInterestYouOwe' has a non-zero value then Part II, Line 11(d) 'NetAmountOfInterestYouOwe' must have a zero value if an amount is entered.	Incorrect Data	Reject	New
F8825-001	If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero.	Missing Data	Reject	Active
F8834-001	If Form 8834 is present, then for each vehicle listed on Line 1, 'VehicleYear' cannot be prior to 2008.	Incorrect Data	Reject	Active
F8834-002	If Form 8834 is present, then for each vehicle listed on Line 2, 'VehiclePlacedInServiceDate' must be after 02/16/2009.	Incorrect Data	Reject	Active
F8865-232	Form 8865 'ForeignPartnershipEIN' or 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	New
F8881-001	Form 8881, Line 5 'CurrentYearCredit' must not be greater than 500.	Missing Document	Reject	Active
F8910-002	For Each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDate' the date must be after December 31, 2010 but before January 01, 2012	Incorrect Data	Reject	Active
F8910-003	For each "Vehicle Year" listed on Form 8910, Line 1, 'VehicleYear' can not be prior to 2010.	Incorrect Data	Reject	Active
F8910-004	If Form 8910, Part II Line 14 'TotalBusinessInvestmentUseAmt' has a value then Part I Line 1 'VehicleYear', 'VehicleMake', 'VehicleModel', Part I Line 2 'VehicleIdentificationNumber' and Part I Line 3 'VehiclePlacedInServiceDate' must also have a value.	Incorrect Data	Reject	Deleted

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F8910-005	If Form 8910, Part III Line 22 'PersonalUsePartOfCredit' has a value then Part I Line 1 'VehicleYear', 'VehicleMake', 'VehicleModel', Part I Line 2 'VehicleIdentificationNumber' and Part I Line 3 'VehiclePlacedInServiceDate' must also have a value.	Incorrect Data	Reject	Deleted
F8910-006	For each "Vehicle Year" listed on Form 8910, Line 1, 'VehicleYear' must be 2010, 2011, or 2012	Incorrect Data	Reject	Active
F8910-007	If Form 8910, Part II, Line 14 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescription' must have a value.	Incorrect Data	Reject	Active
F8910-008	If Form 8910, Part II, Line 14 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 2 'VehicleIdentificationNumber' must have a value.	Incorrect Data	Reject	Active
F8910-009	If Form 8910, Part II, Line 14 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDate' must have a value.	Incorrect Data	Reject	Active
F8910-010	If Form 8910, Part III, Line 22 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleDescription' must have a value.	Incorrect Data	Reject	Active
F8910-011	If Form 8910, Part III, Line 22 'PersonalUsePartOfCredit' has a non-zero value, then Part I Line 2 'VehicleIdentificationNumber' must have a value.	Incorrect Data	Reject	Active
F8910-012	If Form 8910, Part III, Line 22 'PersonalUsePartOfCredit' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDate' must have a value.	Incorrect Data	Reject	Active
F8936-004	If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDate' must be later than December 31, 2010 and before January 1, 2012.	Incorrect Data	Reject	Active
F8936-005	If Form 8936 is present, then for each vehicle listed on Line 1, 'VehicleYear' must be 2010, 2011 or 2012.	Incorrect Data	Reject	Active
F8936-006	If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescription' must have a value.	Incorrect Data	Reject	Active
F8936-007	If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleIdentificationNumber' must have a value.	Incorrect Data	Reject	Active
F8936-008	If Form 8936, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value.	Incorrect Data	Reject	Active
F8936-009	If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleDescription' must have a value.	Incorrect Data	Reject	Active
F8936-010	If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehicleIdentificationNumber' must have a value.	Incorrect Data	Reject	Active
F8936-011	If Form 8936, Line 15 'PersonalUsePartOfCredit' has a non-zero value, then 'VehiclePlacedInServiceDate' must have a value	Incorrect Data	Reject	Active
F8941-003	If Form 8941, Line 2 'SmllEmplrHIPFTEEmplForTaxYrCnt' has a value greater than "24", then Line 3 'AvgAnnualWagesPdForTxYrAmt', Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmllEmplrHIPPotentiallyPaidAmt', Line 6 'SmllEmplrEligibleHIPPaidAmt', Line 7 'SmllEmplrEligHIPTimesPctAmt', Line 8 'SmllEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt' and Line 12 'SmallerAnnualWgPdOrHIPPAmt', must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active

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F8941-004	If Form 8941, Line 3 'AvgAnnualWagesPdForTxYrAmt' has a value greater than "49999", then Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmIIEmplrHIPPotentiallyPaidAmt', Line 6 'SmIIEmplrEligibleHIPPaidAmt', Line 7 'SmIIEmplrEligHIPTimesPctAmt', Line 8 'SmIIEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt', Line 11 'HIPPdLessTotStPremOrCrAmt', and Line 12 'SmallerAnnualWgPdOrHIPPdAmt', must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8941-005	If Form 8941, line 6 'SmIIEmplrEligibleHIPPaidAmt' has a non-zero value, then it must be equal to Line 4 'HIPPaidForEmplEmployedForCrAmt' or Line 5 'SmIIEmplrHIPPotentiallyPaidAmt', whichever is less.	Data Mismatch	Reject	Active
FPYMT-018	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	Active
FPYMT-027	If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.	Incorrect Data	Reject	Active
FPYMT-028	If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS.	Incorrect Data	Reject	Active
FPYMT-039	"Payment Amount" in the IRS Payment Record must not be greater than 200% of Form 1065-B, Line 28 but cannot be greater than 99,999,999.	Incorrect Data	Reject	Active
FT-001	If Form T, Part I, Line 5a, 'AmountOfOtherConsideration' has a non-zero value, then the literal on Part I, Line 5b, 'NatureOfOtherConsideration' must have a value.	Missing Data	Reject	Verbiage Change
FT-002	If Form T, Part III, Line 5a, 'AmountRcvdInOtherConsideration' has a non-zero value, then the literal on Part III, Line 5b, 'NatureOfOtherConsideration' must have a value.	Missing Data	Reject	Verbiage Change
FT-003	If Form T, Part I, Line 3b 'DateAcquired' has a value, then the date must be after December 31, 2010 but before January 1, 2012.	Incorrect Data	Reject	Active
FT-004	If Form T, Part III, Line 3b 'DateOfSale' has a value, then the date must be after December 31, 2010 but before January 1, 2012.	Incorrect Data	Reject	Active
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject and Stop	Active
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject and Stop	Active
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject and Stop	Active
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject	Active
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	Active
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	Active
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	Active

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R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject	Active
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject	Active
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject	Active
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject	Active
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject	Active
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject	Active
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject	Active
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	Active
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	Active
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".	Incorrect Data	Reject	Active
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	Active
R0000-044	The CUSIP Number cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	Active
R0000-050	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject	Active
R0000-051	The Federal Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header	Data Mismatch	Reject	Active
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject	Active
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject	Active
R0000-055	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present.	Missing Document	Reject	Active
R0000-057	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject	Active
R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	Active
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject	Active



Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject and Stop	Active
R0000-068	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Partner", "Title" of the "Partner", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	Active
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	Active
R0000-079	The TIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-080	The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-081	The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-082	The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.	Missing Data	Reject and Stop	Active
R0000-111	If Form 1065/1065-B, Item F, "Total Assets" is equal or greater than 10,000,000, then Schedule M-3 (Form 1065) and Schedule C (Form 1065) must be present in the return.	Missing Document	Reject	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 <a href="http://irs.gov">irs.gov</a> for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	Active
R0000-140	For a return filed for tax year 2011, the tax period ending date in the Return Header must be [ one of following values ("20111231", "20120131", "20120229", "20120331", "20120430", "20120531", "20120630", "20120731", "20120831", "20120930", "20121031", "20121130") OR (1-3 days after the beginning of the month) OR (1-6 days before the end of the month) ] unless one of the following is true: 1. checkbox "Final Return" is checked. 2. checkbox "Initial Return" is checked. 3. return is a short year return, i.e., difference between the tax period beginning date and tax period ending date is less than 364 days..	Incorrect Data	Reject	Deleted
R0000-141	"Tax Year" in the Return Header must equal one of the following values for the processing year 2012 - ("2009", "2010", "2011").	Incorrect Data	Reject	Deleted
R0000-142	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	Tax Year in the IRS Submission Manifest must have a value.	Missing Data	Reject and Stop	Active
R0000-144	"Tax Year" in the Return Header must equal one of the following values for the processing year 2013 - ("2010", "2011", "2012")	Incorrect Data	Reject	New
R0000-145	For a return filed for tax year 2012, the tax period ending date in the Return Header must be [ one of following values ("20121231", "20130131", "20130228", "20130331", "20130430", "20130531", "20130630", "20130731", "20130831", "20130930", "20131031", "20131130") OR (1-3 days after the beginning of the month) OR (1-6 days before the end of the month) ] unless one of the following is true: 1. checkbox "Final Return" is checked. 2. checkbox "Initial Return" is checked. 3. return is a short year return, i.e., difference between the tax period beginning date and tax period ending date is less than 364 days.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-146	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all zeros.	Incorrect Data	Reject	New
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN.	Database Validation Error	Reject	Active
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject and Stop	Active
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject and Stop	Active
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	Active
R0000-920	If "Amended Return" or (Superseded for 1065/1065B) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject	Active
R0000-921	If "Amended Return" or (Superseded for 1065/1065B) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject	Active
R0000-922	Filer's EIN and Name Control in the Return Header must match data in the e-File database, unless "Name Change" or "Name or Address Change" checkbox is checked, if applicable.	Database Validation Error	Reject	Active
SA-F5713-001	If Schedule A (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713.	Incorrect Data	Reject	Active
SB-F5713-001	If Schedule B (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713.	Incorrect Data	Reject	Active
SC-F5713-001	If Schedule C (Form 5713) is present in the return, then it must be referenced from one and only one Form 5713.	Incorrect Data	Reject	Active
SD-F1065-001	If Schedule D (F1065) check box 'RelatedPartyLikeKindExchange' is checked, then Form 8824 must be present in the return.	Missing Document	Reject	New
SD-F1065-063	If Schedule D (F1065) is present in the return, then Form 8949 must be present in the return.	Missing Document	Reject	New
SF-F1040-015	If Schedule F (Form 1040), Line 10 'CarAndTruckExpenses' has a non-zero value, then Form 4562 must be present in the return.	Missing Document	Reject	Active
SJ-F5471-001	If Schedule J (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	Active
SJ-F5471-002	Schedule J (Form 5471), 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	New
SK1-F8865-001	If Schedule K-1 (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	Active
SK1-F8865-002	Schedule K1 (Form 8865) 'PartnershipsEIN' or 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	New
SM3-F1065-001	If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then Form 8916-A must be present in the return.	Missing Document	Reject	Active
SM3-F1065-002	If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold) has a non-zero value, then no more than one Form 8916-A must be present in the return.	Multiple Documents	Reject	Active
SM3-F1065-003	If Schedule M-3 (Form1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then Form 8916-A must be present in the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SM3-F1065-004	If Schedule M-3 (Form1065), Part II, Line 11(a), 11(b), 11(c), or 11(d) (Interest Income) has a non-zero value, then no more than one Form 8916-A must be present in the return.	Multiple Documents	Reject	Active
SM3-F1065-005	If Schedule M-3 (Form1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then Form 8916-A must be present in the return.	Missing Document	Reject	Active
SM3-F1065-006	If Schedule M-3 (Form1065), Part III, Line 27(a), 27(b), 27(c), or 27(d) (Interest Expense) has a non-zero value, then no more than one Form 8916-A must be present in the return.	Multiple Documents	Reject	Active
SM3-F1065-007	If Schedule M3 (F1065) Part II, Line 26(d) 'IncomeLossPerTaxReturn' has a non-zero value, then it must equal Analysis of Net Income (Loss) 'NetIncomeLoss'.	Data Mismatch	Reject	New
SM-F5471-001	If Schedule M (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	Active
SM-F5471-002	Schedule M (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	New
SM-F8858-001	If Schedule M (Form 8858) is present in the return, then it must be referenced from one and only one Form 8858.	Incorrect Data	Reject	Active
SO-F5471-001	If Schedule O (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	Active
SO-F5471-002	Schedule O (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	New
SO-F8865-001	If Schedule O (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	Active
SO-F8865-002	Schedule O (Form 8865) 'EIN' or 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	New
SP-F8865-001	If Schedule P (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	Active
SP-F8865-002	Schedule P (Form 8865) 'EIN' or 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	New
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-009	State Returns can only be submitted via the Application-to-Application (A2A) Channel or the Internet Filing Application (IFA) Channel.	Unsupported	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-015	The Tax Year specified in the State Submission Manifest must be valid for the current or prior year returns that are being accepted by Modernized e-File (MeF).	Incorrect Data	Reject and Stop	Active
STATE-901	The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.	Database Validation Error	Reject	Active
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
T0000-013	The Message ID must be globally unique.	Incorrect Data	Reject and Stop	Active
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject and Stop	Active
T0000-015	The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.	Incorrect Data	Reject and Stop	Active
T0000-016	The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).	Incorrect Data	Reject and Stop	Active
T0000-017	The Submission ID must be 20 characters in length.	Incorrect Data	Reject and Stop	Active
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject and Stop	Active
X0000-005	The XML data has failed schema validation.	XML Error	Reject and Stop	Active
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile"). The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject and Stop	Active
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject and Stop	Active
X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.	Incorrect Data	Reject and Stop	Active
X0000-011	All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).	Incorrect Data	Reject and Stop	Active
X0000-012	The name of a binary attachment file must be less than or equal to 64 bytes.	Incorrect Data	Reject and Stop	Active
X0000-015	Each zip entry in the Attachment Zip file must end with ".zip" extension.	Data Mismatch	Reject and Stop	Active
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject and Stop	Active
X0000-018	A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject and Stop	Active
X0000-019	A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.	Incorrect Data	Reject and Stop	Active
X0000-020	A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject and Stop	Active
X0000-021	The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.	Missing Data	Reject and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
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