

1120S BUSINESS RULES FOR TAX YEAR 2013

Version 2013v3.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1118-001	If Schedule C Part I Line 1a, 'ForeignCorporationName' has a value, then Form 1118, Schedule C Part I Line 1b 'ForeignCorporationEIN', or Schedule C Part I Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1118-002	If Schedule C Part II Line 1a, 'ForeignCorporationName' has a value, then Form 1118, Schedule C Part II Line 1b 'ForeignCorporationEIN', or Schedule C Part II Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1118-003	If Schedule C Part III Line 1a, 'ForeignCorporationName' has a value, then Form 1118, Schedule C Part III Line 1b 'ForeignCorporationEIN', or Schedule C Part III Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1118-004	If Schedule D Part I Section A Line 1a, 'SecondTierCorpName' has a value, then Form 1118, Schedule D Part I Section A Line 1b 'SecondTierCorpEIN', or Schedule D Part I Section A Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1118-005	If Schedule D Part I Section B Line 1a, 'SecondTierCorpName' has a value, then Form 1118, Schedule D Part I Section B Line 1b 'SecondTierCorpEIN', or Schedule D Part I Section B Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1118-006	If Schedule D Part II Section A Line 1a, 'ThirdTierCorpName' has a value, then Form 1118, Schedule D Part II Section A Line 1b 'ThirdTierCorpEIN', or Schedule D Part II Section A Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1118-007	If Schedule D Part II Section B Line 1a, 'ThirdTierCorpName' has a value, then Form 1118, Schedule D Part II Section B Line 1b 'ThirdTierCorpEIN', or Schedule D Part II Section B Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1118-008	If Schedule E Part I Line 1a, 'FourthTierCorpName' has a value, then Form 1118, Schedule E Part I Line 1b 'FourthTierCorpEIN', or Schedule E Part I Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1118-009	If Schedule E Part II Line 1a, 'FifthTierCorpName' has a value, then Form 1118, Schedule E Part II Line 1b 'FifthTierCorpEIN', or Schedule E Part II Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1118-010	If Schedule E Part III Line 1a, 'SixthTierCorpName' has a value, then Form 1118, Schedule E Part III Line 1b 'SixthTierCorpEIN', or Schedule E Part III Line 1c 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F1120-214	If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	Active
F1120-215	If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	Active

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F1120-216	If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	Active
F1120-217	If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	Active
F1120S-010-01	If Form 1120S, Line 22b has a non-zero value, then Schedule D (Form 1120S) must be attached.	Missing Document	Reject	Active
F1120S-013-01	If Form 1120S, Line 23c has a non-zero value, then Form 4136 must be attached.	Missing Document	Reject	Active
F1120S-015-01	If Form 1120S, Line 22c has a non-zero value and the dotted Line contains the value "TAX FROM FORM 4255" ('taxFromForm4255Cd' has the value "TAX FROM FORM 4255", then Form 4255 must be attached to Form 1120S, Line 22c.	Missing Document	Reject	Active
F1120S-018-01	When Form 1120S, Line 22c 'TotalTaxAmt' plus(+) Line 24 'EsPenaltyAmt' is greater than Line 23d 'TotalPaymentsAmt', then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 25 'BalanceDueAmt'. If a value is not provided for any of the lines involved in this rule, treat that Line as having the value zero.	Math Error	Reject	Active
F1120S-019-01	When Form 1120S, Line 22c 'TotalTaxAmt' plus(+) Line 24 'EsPenaltyAmt' is less than Line 23d 'TotalPaymentsAmt', then Line 23d minus(-) [Line 22c plus(+) Line 24] must equal Line 26 'OverpaymentAmt'. If a value is not provided for any of the lines involved in this rule, treat that Line as having the value zero.	Math Error	Reject	Active
F1120S-033-01	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject	Active
F1120S-122	There can be no more than one Form 8586 attached to Form 1120S.	Multiple Documents	Reject	Active
F1120S-162-01	If Form 1120S, Line 22c, dotted Line contains the value "FROM FORM 8866" ('form8866Cd' has the value "FROM FORM 8866", then Form 8866 must be attached.	Missing Document	Reject	Active
F1120S-179-01	If Form 1120S, Line 22c, dotted Line contains the value "FROM FORM 8697" ('form8697Cd' has the value "FROM FORM 8697", then Form 8697 must be attached.	Missing Document	Reject	Active
F1120S-217-01	If Form 1120S, Schedule K, Line 12d, dotted Line contains the value "FORM 4684" ('form4684Cd' has the value "FORM 4684" then one or more Form 4684 must be attached.	Missing Document	Reject	Active
F1120S-233-01	If Form 1120S, Line C, checkbox "Schedule M-3 is attached" is checked, then Schedule M-3 (Form 1120S), must be attached.	Missing Document	Reject	Active
F1120S-236-01	The return type indicated in the return header did not match the return type established with the IRS for the EIN. You may be contacted by the IRS.	Database Validation Error	Alert	Disabled
F1120S-238-01	If Form 1120S, Item G, has a choice of "Yes" indicated and binary attachment with Description "Form 2553" is present in the return, then Item A, "S election effective date", must equal or precede the 'TaxPeriodBeginDt' in the Return Header.	Missing Data	Reject	Active
F1120S-239-01	Filer's TIN and Name Control in the Return Header must match data in the e-File database unless Form 1120S, Item H (2), checkbox "Name Change" is checked.	Database Validation Error	Reject	Active

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F1120S-240-01	If Form 1120S, Schedule K, Line 2 has a non-zero value, then one or more Forms 8825 must be attached.	Missing Document	Reject	Active
F1120S-242-01	If Form 1120S, Schedule K, Line 13f has a non-zero value, then Form 6478 must be attached.	Missing Document	Reject	Active
F1120S-243	There must be one or more Schedule K-1 (Form 1120S) attached to Form 1120S, Item I.	Missing Document	Reject	Active
F1120S-247-01	If Form 1120S, Item F "Total Assets" is greater than or equal to 10,000,000 (10 Million), then Schedule M-3 (Form 1120S) must be present in the return.	Missing Document	Reject	Active
F1120S-251-01	If Form 2220 is present in the return, Form 1120S, Line 24 must equal Form 2220, Line 38.	Data Mismatch	Reject	Active
F1120S-253-01	Form 1120S, Line 23c must equal Form 4136, Line 17.	Data Mismatch	Reject	Active
F1120S-254-01	If Form 1120S, Line 4 contains a non-zero value and the dotted Line does not contain "FORM 4684" ('form4684Cd' does not have the value "Form 4684", then Form 4797 must be attached.	Missing Document	Reject	Active
F1120S-258-01	If Form 1120S, Schedule K, Line 11 has a non-zero value then one or more Forms 4562 must be present in the return.	Missing Document	Reject	Active
F1120S-261-01	If Form 1120S, Schedule K, Line 13(a) or Line 13(b) have a non-zero value, then Form 8586 must be attached to either Line 13(a) or 13(b) as appropriate.	Multiple Documents	Reject	Active
F1120S-262-01	Form 1120S, Schedule K, Line 13f must equal the sum of all Forms 6478, Line 9.	Data Mismatch	Reject	Active
F1120S-263-01	Form 1120S, Line 2 must equal Form 1125-A, Line 8.	Data Mismatch	Reject	Active
F1120S-265-02	For a return filed for tax year 2013, the tax period ending date in the Return Header must be [one of the following values ("20131231", "20140131", "20140228", "20140331", "20140430", "20140531", "20140630", "20140731", "20140831", "20140930", "20141031", "20141130") 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. choice of 'Yes' is indicated for first year as an S corporation. 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	Active
F1120S-266-01	If Form 1120S, Schedule B, Line 10 checkbox does not have a choice of "Yes" indicated and Schedule M-3 (Form 1120S) is not present in the return, then Form 1120S, Schedule M-1, Line 8 must have a value.	Missing Data	Reject	Active
F1120S-267-01	For Form 1120S, if neither "Final return" nor "Amended return" checkboxes are checked, and Form 1120S, Sch B, Line 10 checkbox does not have a choice of "Yes" indicated, then Form 1120S, Schedule L, Line 15d must have a value.	Missing Data	Reject	Active
F1120S-268	Form 1120S, Schedule L Line 22(b) "CapitalStockBOY" must equal Schedule D (Form 1120S), Line 23 "BuiltInGainsTax".	Data Mismatch	Reject	Disabled
F1120S-269-01	Form 1120S, Line 22b must equal Schedule D (form 1120S), Line 23.	Data Mismatch	Reject	Active
F1120S-270	Due to the American Taxpayer Relief Act of 2012, MeF is not accepting the following forms at this time. Forms 4136, 5471, 5471 Schedule J, 5471 Schedule M, 5471 Schedule O, 5735, 5884, 5884-B, 6478, 6765, 8820, 8834, 8844, 8845, 8864, 8874, 8900, 8903, 8908, 8909, 8910, 8911, 8912, 8923, 8932 and 8936.	Incorrect Data	Reject and Stop	Disabled
F1120S-271-01	If Form 1120S Line 1c 'NetGrossReceiptsOrSalesAmt' is non-zero, then Form 1120S Line 1a 'GrossReceiptsOrSalesAmt' or Line 1b 'ReturnsAndAllowancesAmt' must be non-zero.	Incorrect Data	Reject	Active

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F4136-102-01	Form 4136, Line 9a(d) 'AlcoholFuelMixtureAlcCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-103-01	Form 4136, Line 10a(d) 'AlcoholFuelMixtureAlcCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-104-01	Form 4136, Line 10a(d) 'BiodieselMixtureCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-105-01	Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-106-01	Form 4136, Line 10c(d) 'RenewableDieselMixtureCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-107-01	Form 4136, Line 12a(d) 'LiquefiedPetroleumGasCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-108-01	Form 4136, Line 12b(d) 'PSeriesFuelsCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-109-01	Form 4136, Line 12c(d) 'CompressedNaturalGasCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-110-01	Form 4136, Line 12e(d) 'LiquidFuelDerFromCoalCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-111-01	Form 4136, Line 12f(d) 'LiquidFuelDerBiomassCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-112-01	Form 4136, Line 12g(d) 'NontxLiquefiedNaturalGasCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-113-01	Form 4136, Line 12h(d) 'LiquefiedGasDerBiomassCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4136-114-01	Form 4136, Line 12i(d) 'CompressedGasBiomassCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Deleted
F4562-002	If Form 4562, Line 1, 'MaximumDollarLimitationAmt' has a non-zero value, then Line 1, 'MaximumDollarLimitationAmt' must not be greater than 635,000.	Incorrect Data	Reject	Active
F4562-003	If Form 4562, Line 3, 'ThresholdCostOfSect179PropAmt' has a non-zero value, then Line 3, 'ThresholdCostOfSect179PropAmt' must not be greater than 2,600,000.	Incorrect Data	Reject	Active
F5471-001-01	If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value.	Missing Data	Reject	Active
F5471-034-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-035-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-036-01	If Form 5471, 'dormantForeignCorporationCd' 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

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F5471-037-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-038-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-039-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-040-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-041-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-042-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-043-01	If Form 5471, 'dormantForeignCorporationCd' 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
F5471-044-01	If Form 5471, 'dormantForeignCorporationCd' 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 Data	Reject	Active
F6765-003-01	Form 6765, Line 10 'FixedBasedPct' must not be greater than 16% (0.16000).	Incorrect Data	Reject	Active
F6765-004-01	If Form 6765 has significant data on any Line in Section A (Lines 1 through 17), then if an amount is entered on any Line in Section B (Lines 18 through 32) it must have a zero value.	Incorrect Data	Reject	Active
F8275-001	If 'ForeignEntityName' has a value, then Form 8275, 'ForeignEntityEIN' or 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	Active
F8275R-001	If 'ForeignEntityName' has a value, then Form 8275-R, 'ForeignEntityEIN' or 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	Active
F8283-006-02	The year of the 'ContributionDt' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the 'TaxYr' year in the Return Header.	Data Mismatch	Reject	Active
F8283-007-02	The year of the 'SaleDt' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the 'TaxYr' in the Return Header or the year immediately following the 'TaxYr' in the Return Header.	Data Mismatch	Reject	Active

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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	Active
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	Active
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	Active
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	Active
F8283-028-01	If Form 8283, Section A Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, 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 Document	Reject	Active
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'.	Missing Document	Reject	Active
F8283-032-01	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	Active
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	Active
F8283-034-01	If Form 8283, Section A Line 1 Column (b) 'VIN' has a value, then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle.	Missing Data	Reject	Active
F8283-035-01	If Form 8283, Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, then Section A Line 1 Column (b) 'VIN' for the corresponding vehicle must have a value.	Missing Data	Reject	Active
F8609A-001-01	Form 8609-A, Part I, Item A "Building Identification Number" must have a value.	Missing Data	Reject	Active
F8621-024	If Form 8621, Part II, line G 'DeemedDivElectSec1297ePFICInd' checkbox is checked, then 'DeemedDivElectSec1297ePFICStmt' must be attached to Part II, line G.	Missing Data	Reject	Active
F8621-025	If Form 8621, Part II, line H 'DeemedDivElectFrmrPFICInd' checkbox is checked, then 'DeemedDivElectRespectFormerPFICStmt' must be attached to Part II, line H.	Missing Data	Reject	Active
F8621-026-01	F8621, 'PFICOrQFEIN' or 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active

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F8697-008-01	If Form 8697, Part I, Line 10(c) 'NetAmtOfInterestOwedAmt' has a non-zero value then Part II, Line 11(d) 'NetAmtOfInterestOwedAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active
F8820-001-01	Form 8820, Line 2(b) 'EmployerDifferentialWageCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Disabled
F8825-001-01	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
F8833-001	Form 8833 'EIN' or 'ForeignEntityRefenceldNumber' must have a value.	Missing Data	Reject	Deleted
F8833-001-01	Form 8833 'EIN' or 'SSN' or 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	New
F8834-001-01	If Form 8834 is present, then for each vehicle listed on Line 1, 'VehicleModelYr' cannot be prior to 2008.	Incorrect Data	Reject	Active
F8834-002-01	If Form 8834 is present, then for each vehicle listed on Line 2, 'VehiclePlacedInServiceDt' must be after 02/16/2009.	Incorrect Data	Reject	Active
F8858-002-02	If line 3a 'TaxOwnerName' has a value, then Form 8858, Line 3c(1), EIN or SSN in 'TaxOwnerUSIdNumberDetail' or line 3c(2) 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F8858-003	Form 8858, Line 1b(1), EIN in 'FDEUSIdNumberDetail' or Line 1b(2) 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F8864-001	Form 8864, Line 1(c), 'BiodieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Disabled
F8864-002-01	Form 8864, Line 2(c), 'AgriBiodieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Disabled
F8864-003-01	Form 8864, Line 3(c), 'AgriBiodieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Disabled
F8864-004	Form 8864, Line 4(c), 'BiodieselMixAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Disabled
F8864-005-01	Form 8864, Line 5(c), 'AgriBiodieselIncludedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Disabled
F8864-006	Form 8864, Line 6(c), 'RenewableDieselInclMixtureAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Disabled
F8864-007	Form 8864, Line 7(c), 'QualifiedAgriBioDieselProdAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Disabled
F8864-008	Form 8864, Line 8, 'BiodieselPlusAgriBioDieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Disabled
F8865-185-01	If Form 8865 is present in the return, then Schedule N (Form 1120), Line 2 must have a non-zero value.	Missing Data	Reject	Active
F8865-232	Form 8865 'ForeignPartnershipEIN' or 'ForeignEntityReferenceldNumber' must have a value.	Missing Data	Reject	Active
F8873-001-01	If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value.	Missing Data	Reject	Active
F8873-003-01	If at least one Form 8873, Line 52, has a non-zero value, then Schedule N (Form 1120), Line 7c must have a non-zero value.	Missing Data	Reject	Active
F8881-001-01	Form 8881, Line 5 'CurrentYearCreditAmt' must not be greater than 500.	Missing Document	Reject	Active

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F8900-001-01	If Form 8900 is present in the return, then Lines (1) 'QlfyRlrdTrackMaintExpendAmt', (2) 'FiftyPctRlrdTrackMaintExpndAmt', (3a) 'MilesOfRlrdTrackOwnorLsdQty', (3b) 'LessNumOfMileRlrdTrcklsAsgnQty', (3c) 'MIRlrdTrckAsgnByOwnrOrLsseeQty', (3d) 'TotalRlrdTrackMilesQty', (4) 'AdjustedTotalRailroadTrackAmt', and (5) 'QualifiedPctOfRlrdTrackAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Disabled
F8907-001	Form 8907, Line 2(b) 'NY1QlfyCokeAndCokeGasSoldQty' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8907-002	Form 8907, Line 3(b) 'NY2QlfyCokeAndCokeGasSoldAdjRt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8907-003	Form 8907, Line 4(b) 'NY3QlfyCokeAndCokeGasSoldAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8910-007-01	If Form 8910, Part II, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8910-008-01	If Form 8910, Part II, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 2 'VIN' must have a value.	Incorrect Data	Reject	Active
F8910-009-01	If Form 8910, Part II, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8910-010-01	If Form 8910, Part III, Line 15 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8910-011-01	If Form 8910, Part III, Line 15 'PersonalUsePartOfCreditAmt' has a non-zero value, then Part I Line 2 'VIN' must have a value.	Incorrect Data	Reject	Active
F8910-012-01	If Form 8910, Part III, Line 15 'PersonalUsePartOfCreditAmt' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8910-013-02	For Each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDt' the date must be after December 31, 2012 but before January 01, 2014.	Incorrect Data	Reject	Active
F8910-020-01	For each 'VehicleYear' listed on Form 8910, Line 1, 'VehicleModelYr' must be 2011, 2012, or 2013.	Incorrect Data	Reject	Active
F8936-012-01	If Form 8936 is present, then for each vehicle listed on Line 3, 'VehiclePlacedInServiceDt' must be later than December 31, 2011 and before January 1, 2013.	Incorrect Data	Reject	Active
F8936-013-01	If Form 8936 is present, then for each vehicle listed on Line 1, 'VehicleYear' must be 2011, 2012, or 2013.	Incorrect Data	Reject	Active
F8936-014-01	If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8936-015-01	If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VIN' must have a value.	Incorrect Data	Reject	Active
F8936-016-01	If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8936-017-01	If Form 8936, Line 23 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8936-018-01	If Form 8936, Line 23 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VIN' must have a value.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8936-019-01	If Form 8936, Line 23 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8938-001-01	If Form 8938, Part III 'InterestSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Active
F8938-002-01	If Form 8938, Part III 'DividendSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Active
F8938-003-01	If Form 8938, Part III 'RoyaltySumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Active
F8938-004-01	If Form 8938, Part III 'OtherIncomeSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Active
F8938-005-01	If Form 8938, Part III 'GainLossSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Active
F8938-006-01	If Form 8938, Part III 'DeductionSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Active
F8938-007-01	If Form 8938, Part III 'CreditSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Active
F8941-003	If Form 8941, Line 2 'SmlEmplrHIPFTEEmplForTaxYrCnt' has a value greater than "24", then Line 3 'AvgAnnualWagesPdForTxYrAmt', Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmlEmplrHIPPotentiallyPaidAmt', Line 6 'SmlEmplrEligibleHIPPaidAmt', Line 7 'SmlEmplrEligHIPTimesPctAmt', Line 8 'SmlEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt' and Line 12 'SmallerAnnualWgPdOrHIPPAmt', must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8941-004	If Form 8941, Line 3 'AvgAnnualWagesPdForTxYrAmt' has a value greater than "49999", then Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmlEmplrHIPPotentiallyPaidAmt', Line 6 'SmlEmplrEligibleHIPPaidAmt', Line 7 'SmlEmplrEligHIPTimesPctAmt', Line 8 'SmlEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt', Line 11 'HIPPAmtLessTotStPremOrCrAmt', and Line 12 'SmallerAnnualWgPdOrHIPPAmt', must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8941-005	If Form 8941, line 6 'SmlEmplrEligibleHIPPaidAmt' has a non-zero value, then it must be equal to Line 4 'HIPPaidForEmplEmployedForCrAmt' or Line 5 'SmlEmplrHIPPotentiallyPaidAmt', whichever is less.	Data Mismatch	Reject	Active
F926-001	Form 926, 'TransfereeEIN' or 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	Active
FPYMT-018-01	Taxpayer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	Active
FPYMT-021-01	If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (two and one half months after the 'TaxPeriodEndDt' in the Return Header), then the 'RequestedPaymentDt' in the "IRS Payment" [IRS Payment] 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

Rule Number	Rule Text	Error Category	Severity	Rule Status
FPYMT-029-01	If the timestamp is on or before the due date of the return (two months and 15 days after the 'TaxPeriodEndDt' in the Return Header), then the 'RequestedPaymentDt' in the "IRS Payment" [IRS Payment] 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-035-01	"Payment Amount" in the "IRS Payment" [IRSPayment] must not be greater than 200% of Form 1120S, Line 25, but cannot 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-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
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-003-02	If Form T, Part I, Line 3b 'AcquiredDt' has a value, then the date must be after December 31, 2012 but before January 1, 2014.	Incorrect Data	Reject	Active
FT-004-02	If Form T, Part III, Line 3b 'SaleDt' has a value, then the date must be after December 31, 2012 but before January 1, 2014.	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
R0000-004-01	'ReturnTypeId' (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
R0000-014-01	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	Active
R0000-015-01	("PreparerFirmEIN") in the Return Header must not equal all nines.	Incorrect Data	Reject	Active
R0000-017-01	If the element 'DiscussWithPaidPreparerInd' in the Return Header has a value of "Yes" indicated, then the element 'PhoneNum' (in the parent element 'Preparer') must have a value.	Missing Data	Reject	Active
R0000-018-01	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
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
R0000-029	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 "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	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
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-032-01	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
R0000-035-01	The 'TaxPeriodEndDt' in the Return Header must be less than the Received Date.	Incorrect Data	Reject	Active
R0000-044-01	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
R0000-051	The Federal Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-052-01	'TaxYear' 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
R0000-055-01	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element 'SignatureOptionCd' 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
R0000-056	If Form 8838 is present in the return, then a binary attachment document with Description "8838 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 and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject and Stop	Active
R0000-075-01	'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	Active
R0000-077-01	If Form 1120S, Item H(4) "Amended Return" checkbox is checked, then "Amended Return Changes" [AmendedReturnChanges] must be present in the return.	Missing Document	Reject	Active
R0000-079-01	The TIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-080-01	'TaxPeriodBeginDate' present in the IRS Submission Manifest must match 'TaxPeriodBeginDt' provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-081-01	The TaxPeriodEndDate present in the IRS Submission Manifest must match 'TaxPeriodEndDt' 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
R0000-120	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
R0000-142-01	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	Tax Year in the IRS Submission Manifest must have a value.	Missing Data	Reject and Stop	Active
R0000-144-02	'TaxYr' in the Return Header must equal one of the following values for the processing year 2014 - ("2011", "2012", "2013").	Incorrect Data	Reject	Active
R0000-148	'EIN' of the Filer in the Return Header must begin with "00" for submissions transmitted to the Assurance Testing System (ATS).	Incorrect Data	Reject	New
R0000-193	Bank Account Number provided in the return must not be all zeros.	Incorrect Data	Reject	Active
R0000-900-01	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
R0000-904-03	Software ID in the Return Header must have passed testing for the form family and 'TaxYr'.	Database Validation Error	Reject and Stop	Active
R0000-905-01	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
R0000-906-01	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-932-01	If "Amended Return" or (Superseded for 1120/1120S/1120-F/1041) 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
R0000-933-01	If "Amended Return" or (Superseded for 1120/1120S/1120-F/1041) 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
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-F1065-003	If Schedule D (F1065) Part I Lines 1b(d), or 1b(e), or 1b(g), or 1b(h) have a non-zero value, then Form 8949, with checkbox "A" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-004	If Schedule D (F1065) Part I Lines 2(d), or 2(e), or 2(g), or 2(h) have a non-zero value, then Form 8949, with checkbox "B" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-005	If Schedule D (F1065) Part I Lines 3(d), or 3(e), or 3(g), or 3(h) have a non-zero value, then Form 8949, with checkbox "C" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-006	If Schedule D (F1065) Part II Lines 8b(d), or 8b(e), or 8b(g), or 8b(h) have a non-zero value, then Form 8949, with checkbox "D" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-007	If Schedule D (F1065) Part II Lines 9(d), or 9(e), or 9(g), or 9(h) have a non-zero value, then Form 8949, with checkbox "E" checked must be present in the return.	Missing Document	Reject	Active
SD-F1065-008	If Schedule D (F1065) Part II Lines 10(d), or 10(e), or 10(g), or 10(h) have a non-zero value, then Form 8949, with checkbox "F" checked must be present in the return.	Missing Document	Reject	Active
SD-F1120S-001	Schedule D (1120S) Line 1b(h), 'TotalGainOrLossAmt' must equal Form 8949, Part I Line 2h, 'TotalGainOrLossAmt' attached to Schedule D (Form 1120S) and within the same group Part I Checkbox A 'TransRptOn1099BThatShowBssInd' must be checked.	Missing Document	Reject	New
SD-F1120S-002	Schedule D (1120S) Line 2(h), 'TotalGainOrLossAmt' must equal Form 8949, Part I Line 2h, 'TotalGainOrLossAmt' attached to Schedule D (Form 1120S) and within the same group Part I Checkbox B 'TransRptOn1099BNotShowBasisInd' must be checked.	Missing Document	Reject	New
SD-F1120S-003	Schedule D (1120S) Line 3(h), 'TotalGainOrLossAmt' must equal Form 8949, Part I Line 2h, 'TotalGainOrLossAmt' attached to Schedule D (Form 1120S) and within the same group Part I Checkbox C 'TransactionsNotRptedOn1099BInd' must be checked.	Missing Document	Reject	New
SD-F1120S-004	Schedule D (1120S) Line 8b(h), 'TotalGainOrLossAmt' must equal Form 8949, Part II Line 2h, 'TotalGainOrLossAmt' attached to Schedule D (Form 1120S) and within the same group Part II Checkbox D 'TransRptOn1099BThatShowBssInd' must be checked.	Missing Document	Reject	New
SD-F1120S-005	Schedule D (1120S) Line 9(h), 'TotalGainOrLossAmt' must equal Form 8949, Part II Line 2h, 'TotalGainOrLossAmt' attached to Schedule D (Form 1120S) and within the same group Part II Checkbox E 'TransRptOn1099BNotShowBasisInd' must be checked.	Missing Document	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
SD-F1120S-006	Schedule D (1120S) Line 10(h), 'TotalGainOrLossAmt' must equal Form 8949, Part II Line 2h, 'TotalGainOrLossAmt' attached to Schedule D (Form 1120S) and within the same group Part II Checkbox F 'TransactionsNotRptedOn1099Blnd' must be checked.	Missing Document	Reject	New
SF-F1040-012-02	If Schedule F (Form 1040) Line 34 'NetFarmProfitLossAmt' has a value less than zero and Line 36b 'SomeInvestmentIsNotAtRiskInd' checkbox is checked, then Form 6198 must be present in the return.	Missing Document	Reject	Active
SF-F1040-015-01	If Schedule F (Form 1040), Line 10 'CarAndTruckExpensesAmt' has a non-zero value, then Form 4562 must be present in the return.	Missing Document	Reject	Active
SI-F1118-001	If Schedule I (Form 1118) is present in the return, then it must be referenced from one and only one Form 1118 or one and only one Form 1118AMT but not both.	Incorrect Data	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 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	Active
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 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	Active
SM3-F1120S-002-01	If Schedule M-3 (Form 1120S), Part II, Line 11(a), 11(b), 11(c), 11(d) (Interest income), or Line 15(a), 15(b), 15(c) or 15(d) (Cost of Goods Sold) or Part III, Line 26(a), 26(b), 26(c), or 26(d) (Interest expense) has a non-zero value, then Form 8916-A must be attached.	Missing Document	Reject	Active
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 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	Active
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
SM-F8858-002	Schedule M (Form 8858) 'ForeignCorporationEIN' or 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	Active
SN-F1120-006-01	If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return.	Missing Document	Reject	Active
SN-F1120-007-01	If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value.	Missing Data	Reject	Active
SN-F1120-008-01	If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value.	Missing Data	Reject	Active
SN-F1120-009-01	If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return.	Missing Document	Reject	Active
SN-F1120-013-01	If Schedule N (Form 1120), Line 1b has a non-zero value, then Form 8858 must be attached to the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SN-F1120-014-01	If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, and Schedule N (Form 1120), Line 4b has a value greater than zero, then Form 5471 must be attached.	Missing Document	Reject	Active
SN-F1120-015-01	If Schedule N (Form 1120), Line 7c has a non-zero value, then at least one Form 8873, Line 52 must have a non-zero value.	Missing 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 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	Active
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 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	Reject	Active
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 'ForeignEntityReferenceIdNumber' must have a value.	Missing Data	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-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	If the Submission Category in the State Submission Manifest has a value of ("CORP" or "PART" or "IND" or "EO" or "ESTRST"), then 'TaxYear' 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-016-01	If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'TaxYear' in the State Submission Manifest must be the same as processing year.	Incorrect Data	Reject and Stop	Active
STATE-017-01	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-018-01	In the State Submission Manifest, if the Submission Category has a value of ("CORP" or "CORPEP" or "PART" or "PARTEP" or "EO" or "ESTRST" or "ESTRSTEP"), then ('FederalEIN' and 'NameControl') or 'TempID' 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	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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
X0000-022	The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.	Duplicate Condition	Reject	Active
X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject and Stop	Active
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject and Stop	Active
X0000-026	The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file.	Incorrect Data	Reject and Stop	Active
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject	Active
X0000-028	A single PDF file must not exceed 60MB insize.	Incorrect Data	Reject	Active
X0000-029	A binary attachment submitted in the PDF format must begin with the file header "%PDF-".	Incorrect Data	Reject and Stop	Active
X0000-030	The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/".	Incorrect Data	Reject and Stop	Active
X0000-031	Zip Entry names must consist of ASCII characters only.	Incorrect Data	Reject and Stop	Active
X0000-032	Unable to extract submission Zip Archive from the Message Attachment zip file.	Incorrect Data	Reject and Stop	Active
X0000-033	Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format.	Incorrect Data	Reject and Stop	Active