

## SUBSET OF 1120S BUSINESS RULES FOR AMENDED RETURNS TAX YEAR 2012

### Version 2012v2.2

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1120S-236	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-239	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
F1120S-264	For a return filed for tax year 2011, tax period ending date in the Return Header must be [ one of the 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. 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-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
FPYMT-018	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	Active
FPYMT-021	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 "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-029	If the timestamp is on or before the due date of the return (two months and 15 days 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
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

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R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing 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
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
R0000-029	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	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
R0000-046	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
R0000-049	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	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	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject and Stop	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

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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
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	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	Active
R0000-077	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	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
R0000-120	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	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	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
R0000-932	If "Amended Return" or (Superseded for 1120/1120S/1120-F) 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	If "Amended Return" or (Superseded for 1120/1120S/1120-F) 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
STATE-015	If the Submission Category in the State Submission Manifest has a value of ("CORP" or "PART" or "IND" or "EO"), 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

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STATE-903	<b>Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database.</b>	Database Validation Error	Reject	Active
T0000-013	<b>The Message ID must be globally unique.</b>	Incorrect Data	Reject and Stop	Active
T0000-014	<b>The Submission ID must be globally unique.</b>	Incorrect Data	Reject and Stop	Active
T0000-015	<b>The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.</b>	Incorrect Data	Reject and Stop	Active
T0000-016	<b>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).</b>	Incorrect Data	Reject and Stop	Active
T0000-017	<b>The Submission ID must be 20 characters in length.</b>	Incorrect Data	Reject and Stop	Active
T0000-900	<b>Transmission cannot be a duplicate of a previously accepted transmission.</b>	Duplicate Condition	Reject and Stop	Active
X0000-005	<b>The XML data has failed schema validation.</b>	XML Error	Reject and Stop	Active
X0000-008	<b>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").</b>	XML Error	Reject and Stop	Active
X0000-009	<b>The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.</b>	XML Error	Reject and Stop	Active
X0000-010	<b>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.</b>	Incorrect Data	Reject and Stop	Active
X0000-011	<b>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).</b>	Incorrect Data	Reject and Stop	Active
X0000-012	<b>The name of a binary attachment file must be less than or equal to 64 bytes.</b>	Incorrect Data	Reject and Stop	Active
X0000-015	<b>Each zip entry in the Attachment Zip file must end with ".zip" extension.</b>	Data Mismatch	Reject and Stop	Active
X0000-017	<b>ZIP Entry names in the transmission ZIP archive must be unique.</b>	Duplicate Condition	Reject and Stop	Active
X0000-018	<b>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.</b>	Incorrect Data	Reject and Stop	Active
X0000-019	<b>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.</b>	Incorrect Data	Reject and Stop	Active
X0000-020	<b>A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.</b>	Incorrect Data	Reject and Stop	Active

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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