

4868 BUSINESS RULES FOR TAX YEAR 2011

Version 2011v1.1

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4868-001	Form 4868 can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the due date to which the extension applies, unless Line 8 checkbox or Line 9 checkbox is checked.	Not on time	Reject	Active
F4868-002	If Form 4868, Line 8 checkbox or Line 9 checkbox is checked, then the form can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the extended due date for taxpayers out of the country.	Not on time	Reject	Active
F4868-003	If Spouse SSN has a value in the Return Header, then Name in the Return Header must contain an ampersand.	Incorrect Data	Reject	Active
F4868-005	The Primary SSN in the Return Header is locked because the Social Security Administration records have identified the taxpayer as being deceased or per the taxpayer's request.	Incorrect Data	Reject	Deleted
F4868-679-01	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line", then 'PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' in the Return Header must match e-File database.	Incorrect Data	Reject	Active
F4868-680-01	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Spouse SSN in the Return Header has a value, then 'SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' in the Return Header must match e-File database.	Incorrect Data	Reject	Active
F4868-900	The Primary SSN in the Return Header must not duplicate the Primary SSN of any previously accepted Form 4868 for the current tax year.	Duplicate Condition	Reject	Active
FPYMT-043-02	If the processing date is after June 22, 2011 but prior to September 23, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be September 15, 2011, or January 17, 2012.	Incorrect Data	Reject	Active
FPYMT-044-02	If the processing date is after September 22, 2011 but on or before December 31, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be January 17, 2012.	Incorrect Data	Reject	Active
FPYMT-045	The "Requested Payment Date" in the 1040ES Estimated Tax Record must not be the same as that in another 1040ES Estimated Tax Payment Record filed with the same return.	Incorrect Data	Reject	Active
FPYMT-046-02	If the processing date is January 1, 2010 through January 16, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be April 18, 2011, June 15, 2011, or September 15, 2011.	Incorrect Data	Reject	Active
FPYMT-047-02	If the processing date is after April 25, 2011 but prior to June 23, 2011, the "Requested Payment Date" in the 1040ES Estimated Tax Payment Record must be June 15, 2011, September 15, 2011, or January 17, 2012.	Incorrect Data	Reject	Active
FPYMT-050	If IRS Payment Record is present, then the "Requested Payment Date" in the IRS Payment Record must be on or before the due date but not more than 5 days prior to the received date, unless Form 4868 Line 8 checkbox or Line 9 checkbox is checked.	Incorrect Data	Reject	Active

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FPYMT-051	If IRS Payment Record is present and Form 4868 Line 8 checkbox or Line 9 checkbox is checked, then the "Requested Payment Date" in the IRS Payment Record must be on or before the extended due date but not more than 5 days prior to the received date.	Incorrect Data	Reject	Active
FPYMT-052	If IRS Payment Record is present, then "Payment Amount" in the IRS Payment Record must be equal to Form 4868, Line 7 'TaxpayerIsPayingAmt'.	Data Mismatch	Reject	Active
FPYMT-056-02	If the processing date is January 17, 2011 through April 25, 2011, the 'EstimatedPaymentDueDate' in the 1040ES Estimated Tax Payment Record must be April 18, 2011, June 15, 2011, September 15, 2011 or January 17, 2012.	Incorrect Data	Reject	Active
FPYMT-062	Tax payer's Day Time Phone Number in IRS Payment Record must not equal all zeros	Incorrect Data	Reject	Active
FPYMT-063	Tax payer's Day Time Phone Number in 1040ES Estimated Payment Record must not equal all zeros	Incorrect Data	Reject	Active
FPYMT-068	'PaymentAmount' in the IRS Payment Record must not be greater than 99,999,999.	Incorrect Data	Reject	Active
FPYMT-069	'PaymentAmount' in the 1040ES Estimated Payment Record must not be greater than 99,999,999.	Incorrect Data	Reject	Active
IND-002	The 'TaxPeriodEndDate' in the Submission Manifest must be less than the "Received Date".	Incorrect Data	Reject	Active
IND-003	'BankAccountNumber' in IRS Payment Record must not equal all zeros.	Incorrect Data	Reject	Active
IND-004	'BankAccountNumber' in 1040ES Estimated Payment Record must not equal all zeros.	Incorrect Data	Reject	Active
IND-006	'SpouseSSN' in the Return Header must not be equal to 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	Active
IND-008	'TaxYear' in the Return Header must equal "2011" for the processing year 2012.	Incorrect Data	Reject	Active
IND-009	'TaxYear' specified in the Submission Manifest must equal the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return.	Incorrect Data	Reject and Stop	Active
IND-010	'TaxYear' must equal the year of the 'TaxPeriodBeginDate' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject and Stop	Active
IND-011	'TaxYear' must equal the year of the 'TaxPeriodEndDate' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject and Stop	Active
IND-664	If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPIN".	Database Validation Error	Reject	Active
IND-665	If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPractitioner".	Database Validation Error	Reject	Active
IND-666	If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "SelfSelectPIN".	Database Validation Error	Reject	Active
IND-667	If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "SelfSelectPractitioner".	Database Validation Error	Reject	Active
IND-674	If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPIN".	Database Validation Error	Reject	Active
IND-675	If the Primary tax payer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "SelfSelectPractitioner".	Database Validation Error	Reject	Active
IND-679	If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "SelfSelectPIN".	Database Validation Error	Reject	Active
IND-680	If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "SelfSelectPractitioner".	Database Validation Error	Reject	Active
IND-699	If 'PINTypeCode' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGI', 'PrimaryPriorYearPIN', 'PrimaryElectronicFilingPIN', 'SpousePriorYearAGI', 'SpousePriorYearPIN', SpouseElectronicFilingPIN'.	Incorrect Data	Reject	Active

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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
R0000-007-01	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 for the corresponding State Abbreviation. See Publication 4164.	Incorrect Data	Reject	Active
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject	Active
R0000-020	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
R0000-022	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
R0000-024	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
R0000-030	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
R0000-046	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	Verbiage Change
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
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject	Active
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	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
R0000-092-01	'PrimarySSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	Active
R0000-093-01	If 'SpouseSSN' in the Return Header has a value, then it must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	Active
R0000-095-01	'PrimarySignature' in the Return Header must not equal all zeros.	Incorrect Data	Reject	Active
R0000-096-01	'SpouseSignature' in the Return Header must not equal all zeros.	Incorrect Data	Reject	Active

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R0000-098	If IRS Payment Record or IRS ES Payment Record is present, then PIN Type Code and Primary Signature must have a value in the Return Header.	Missing Data	Reject	Active
R0000-099	If IRS Payment Record or IRS ES Payment Record is present and Spouse SSN has a value in the Return Header, then PIN Type Code and Spouse Signature must have a value in the Return Header.	Missing Data	Reject	Active
R0000-100	If IRS Payment Record or IRS ES Payment Record is present, then Jurat Disclosure Code in the Return Header must have a value of "Form 4868" unless Practitioner PIN has a value in the Return Header.	Incorrect Data	Reject	Active
R0000-101	If IRS Payment Record or IRS ES Payment Record is present, and Practitioner PIN has a value in the Return Header, then Jurat Disclosure Code in the Return Header must have a value of "Form 4868 with Practitioner PIN and EFW".	Incorrect Data	Reject	Active
R0000-114	The Submission Manifest's 'TaxPeriodBeginDate' value for month and day should be January 1.	Incorrect Data	Reject	Active
R0000-115	The Submission Manifest's 'TaxPeriodEndDate' value for month and day should be December 31.	Incorrect Data	Reject	Active
R0000-116-01	If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then State must have the value "AA", "AE" or "AP".	Incorrect Data	Reject	Active
R0000-117	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 "DPO" OR "FPO".	Incorrect Data	Reject	Active
R0000-118-01	If first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then 'OriginatorTypeCd' in the Return Header must have the value "OnlineFiler".	Incorrect Data	Reject and Stop	Active
R0000-119-01	If 'OriginatorTypeCd' in the Return Header has the value "OnlineFiler", then the first two digits of the EFIN in the IRS Submission Manifest must be 10 or 21 or 32 or 44 or 53.	Incorrect Data	Reject and Stop	Active
R0000-120	The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	Active
R0000-121	The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.	Unsupported	Reject and Stop	Active
R0000-123	If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.	Missing Data	Reject	Active
R0000-125	The Name in the Return Header must contain a less-than sign (<).	Incorrect Data	Reject	Active
R0000-126	There can be no more than two less-than signs (<) in the Name in the Return Header.	Incorrect Data	Reject	Active
R0000-127	The character following the first less-than sign in the Name in the Return Header must be an alphabetic character.	Incorrect Data	Reject	Active
R0000-129-01	The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing.	Incorrect Data	Reject	Active
R0000-130-01	The 4th and 5th digits of the 'SpouseSSN' in the Return Header must be equal to "00" for testing.	Incorrect Data	Reject	Active
R0000-136	MeF cannot accept this return because an invalid date of birth or date of death was reported to the IRS by the Social Security Administration. The invalid date reported was for < >.	Database Validation Error	Reject and Stop	Active
R0000-143	Tax Year in the IRS Submission Manifest must have a value.	Missing Data	Reject and Stop	New
R0000-178	The Primary SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records.	Database Validation Error	Reject	New
R0000-179	The Spouse SSN in the Return Header is locked per taxpayer's request or the SSN has been identified as that of a deceased person per Social Security Administration records.	Database Validation Error	Reject	New

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R0000-500	Primary SSN and the Primary Name Control in the Return Header must match the e-File database.	Database Validation Error	Reject	Active
R0000-503	Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.	Database Validation Error	Reject	Active
R0000-670-01	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Self-Select Practitioner", then 'PractitionerPIN', 'PrimaryDateOfBirth', ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'], 'PrimaryPINEnteredBy', 'PrimarySignature', 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value in the Return Header.	Missing Data	Reject	Active
R0000-671-01	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Self-Select Practitioner", and Spouse SSN in the Return Header has a value, then 'PractitionerPIN', 'SpouseDateOfBirth', ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'], 'SpousePINEnteredBy', 'SpouseSignature' and 'JuratDisclosureCode' must have a value in the Return Header.	Missing Data	Reject	Active
R0000-681-01	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Self-Select On-Line", then 'PrimaryDateOfBirth', ['PrimaryPriorYearAGI' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN'], 'PrimaryPINEnteredBy', 'PrimarySignature', 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value in the Return Header.	Missing Data	Reject	Active
R0000-682-01	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Self-Select On-Line", and Spouse SSN in the Return Header has a value, then 'SpouseDateOfBirth', ['SpousePriorYearAGI' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN'], 'SpousePINEnteredBy', 'SpouseSignature' and 'JuratDisclosureCode' must have a value in the Return Header.	Missing Data	Reject	Active
R0000-697	If IRS Payment Record or IRS ES Payment Record is present, and PIN Type Code in the Return Header has the value "Practitioner", then Practitioner PIN, Primary PIN Entered By, Primary Signature, Primary Signature Date and Jurat Disclosure Code must have a value in the Return Header.	Missing Data	Reject	Active
R0000-698	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Practitioner", and Spouse SSN has a value, then Practitioner PIN, Spouse PIN Entered By, Spouse Signature and Jurat Disclosure Code must have a value in the Return Header.	Missing 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
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

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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
X0000-015	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
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
X0000-025	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

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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