

## 8849 BUSINESS RULES FOR TAX YEAR 2015

### Version 2015v2.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8849-001-01	Form 8849, Item "Schedules Attached", at least one of the checkboxes "Schedule 1", "Schedule 2", "Schedule 3", "Schedule 5", "Schedule 6", or "Schedule 8" must be checked.	Missing Data	Reject	Active
F8849-002-01	Form 8849, Item "Schedules Attached", if more than one of the checkboxes is checked, then checkboxes "Schedule 2", "Schedule 3", "Schedule 5" or "Schedule 8" must not be checked (any of them).	Incorrect Data	Reject	Active
F8849-003-01	If Form 8849, Item "Schedules Attached" checkbox "Schedule 1" is checked, then Schedule 1 (Form 8849) must be present in the return.	Missing Document	Reject	Active
F8849-004-01	If Form 8849, Item "Schedules Attached" checkbox "Schedule 2" is checked, then Schedule 2 (Form 8849) must be present in the return.	Missing Document	Reject	Active
F8849-005-01	If Form 8849, Item "Schedules Attached" has "Schedule 3" checked, then Schedule 3 (Form 8849) must be present in the return.	Missing Document	Reject	Active
F8849-006-01	If Form 8849, Item "Schedules Attached" has "Schedule 5" checked, then Schedule 5 (Form 8849) must be present in the return.	Missing Document	Reject	Active
F8849-007-01	If Form 8849, Item "Schedules Attached" has "Schedule 6" checked, then Schedule 6 (Form 8849) must be present in the return.	Missing Document	Reject	Active
F8849-008-01	If Form 8849, Item "Schedules Attached" checkbox "Schedule 8" is checked, then Schedule 8 (Form 8849) must be present in the return.	Missing Document	Reject	Active
F8849-009-01	Form 8849, attachment "Exception Explanation Statement" [ExceptionExplanationStatement], for each "Item" the "Amount of Refund" must equal the product of "Rate" and "Number of Gallons".	Math Error	Reject	Active
F8849-010-01	The claim period end date on the attached schedule(s) must be less than the "Received Date".	Incorrect Data	Reject	Active
F8849-011-01	If Schedule 8 (Form 8849) is attached to the return, then Form 8849, Item "Schedules Attached" checkbox "Schedule 8" must be checked.	Missing Data	Reject	Active
F8849-012	The Tax Year specified in the IRS Submission Manifest must match the Tax Year of the schema version.	Incorrect Data	Reject	Active
F8849-013-01	If Schedule 1 (Form 8849) is attached to the return, then Form 8849, Item "Schedules Attached" checkbox "Schedule 1" must be checked.	Missing Data	Reject	Active
F8849-014-01	If Schedule 2 (Form 8849) is attached to the return, then Form 8849, Item "Schedules Attached" checkbox "Schedule 2" must be checked.	Missing Data	Reject	Active
F8849-015-01	If Schedule 3 (Form 8849) is attached to the return, then Form 8849, Item "Schedules Attached" checkbox "Schedule 3" must be checked.	Missing Data	Reject	Active
F8849-016-01	If Schedule 5 (Form 8849) is attached to the return, then Form 8849, Item "Schedules Attached" checkbox "Schedule 5" must be checked.	Missing Data	Reject	Active
F8849-017-01	If Schedule 6 (Form 8849) is attached to the return, then Form 8849, Item "Schedules Attached" checkbox "Schedule 6" must be checked.	Missing Data	Reject	Active
F8849-S1-001-01	Schedule 1 (Form 8849), Line 1a, column (d) must equal the product of Line 1a, column (b) and Line 1a, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-002-01	Schedule 1 (Form 8849), Line 1b, column (d) must equal the product of Line 1b, column (b) and Line 1b, column (c).	Math Error	Reject	Active

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F8849-S1-003-01	Schedule 1 (Form 8849), Line 2a, column (d) must equal the product of Line 2a, column (b) and Line 2a, column (c).	Math Error	Reject	Active
F8849-S1-004-01	Schedule 1 (Form 8849), Line 2b, column (d) must equal the product of Line 2b, column (b) and Line 2b, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-005-01	If Schedule 1 (Form 8849), Line 3 checkbox is checked, then "Exception Explanation Statement" [ExceptionExplanationStatement] must be attached.	Missing Document	Reject	Active
F8849-S1-006-01	Schedule 1 (Form 8849), Line 3a-b, column (d) must equal the product of Line 3a, column (b) and [(sum of all Line 3a, column (c)) plus (+) Line 3b, column (c)].	Math Error	Reject	Active
F8849-S1-008-01	Schedule 1 (Form 8849), Line 3d, column (d) must equal the product of Line 3d, column (b) and Line 3d, column (c).	Math Error	Reject	Reactivated
F8849-S1-009-01	Schedule 1 (Form 8849), Line 3e, column (d) must equal the product of Line 3e, column (b) and Line 3e, column (c).	Math Error	Reject	Reactivated
F8849-S1-010-01	If Schedule 1 (Form 8849), Line 4 checkbox is checked, then "Exception Explanation Statement" [ExceptionExplanationStatement] must be attached.	Missing Document	Reject	Active
F8849-S1-011-01	Schedule 1 (Form 8849), Line 4c, column (d) must equal the product of Line 4c, column (b) and Line 4c, column (c).	Math Error	Reject	Active
F8849-S1-012-01	Schedule 1 (Form 8849), Line 4d, column (d) must equal the product of Line 4d, column (b) and Line 4d, column (c).	Math Error	Reject	Active
F8849-S1-013-01	Schedule 1 (Form 8849), Line 5a, column (d) must equal the product of Line 5a, column (b) and Line 5a, column (c).	Math Error	Reject	Active
F8849-S1-014-01	Schedule 1 (Form 8849), Line 5b, column (d) must equal the product of Line 5b, column (b) and Line 5b, column (c).	Math Error	Reject	Active
F8849-S1-026-01	Schedule 1 (Form 8849), Line 7b, column (d) must equal the product of Line 7b, column (b) and Line 7b, column (c).	Math Error	Reject	Reactivated
F8849-S1-027-01	Schedule 1 (Form 8849), Line 8a, column (d) must equal the product of Line 8a, column (b) and Line 8a, column (c).	Math Error	Reject	Reactivated
F8849-S1-028-01	Schedule 1 (Form 8849), Line 8b, column (d) must equal the product of Line 8b, column (b) and Line 8b, column (c).	Math Error	Reject	Reactivated
F8849-S1-029-01	If Schedule 1 (Form 8849), Line 3a, column (a) OR Line 3a, column (b) OR Line 3a, column (c) OR Line 3b, column (b) OR Line 3b, column (c) has a non-zero value, then Line 3a-b, column (d) must have a value.	Missing Data	Reject	Active
F8849-S1-032-01	Schedule 1 (Form 8849), Line 5c, column (d) must equal the product of Line 5c, column (b) and Line 5c, column (c).	Math Error	Reject	Active
F8849-S1-033-01	Schedule 1 (Form 8849), Line 5d, column (d) must equal the product of Line 5d, column (b) and Line 5d, column (c).	Math Error	Reject	Active
F8849-S1-035-01	Schedule 1 (Form 8849), Line 3c, column (d) must equal the product of Line 3c, column (b) and Line 3c, column (c).	Math Error	Reject	Active
F8849-S1-036-01	Schedule 1 (Form 8849), Line 2c, column (d) must equal the product of Line 2c, column (b) and Line 2c, column (c).	Math Error	Reject	Active
F8849-S1-037-01	Schedule 1 (Form 8849), Line 2d, column (d) must equal the product of Line 2d, column (b) and Line 2d, column (c).	Math Error	Reject	Active
F8849-S1-038-01	Schedule 1 (Form 8849), Line 4e, column (d) must equal the product of Line 4e, column (b) and Line 4e, column (c).	Math Error	Reject	Active

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F8849-S1-039-01	Schedule 1 (Form 8849), Line 4f, column (d) must equal the product of Line 4f, column (b) and Line 4f, column (c).	Math Error	Reject	Active
F8849-S1-040-01	Schedule 1 (Form 8849), Line 5e, column (d) must equal the product of Line 5e, column (b) and Line 5e, column (c).	Math Error	Reject	Active
F8849-S1-042-01	Schedule 1 (Form 8849), Item "Total Refund" must equal the sum of the amounts in the following lines: Line 1a (d), 1b (d), 2a (d), 2b (d), 2c (d), 2d (d), 3a-b (d), 3c (d), 3d (d), 3e (d), 4a-b (d), 4c (d), 4d (d), 4e (d), 4f (d), 5a (d), 5b (d), 5c (d), 5d (d), 5e (d), 6a (d), 6b (d), 6c (d), 6d (d), 6e (d), 6f (d), 6g (d), 6h (d), 7a (d), 7b (d), 8a (d), and 8b (d).	Math Error	Reject	Active
F8849-S1-043-01	Schedule 1 (Form 8849), Line 6a, column (d) must equal the product of Line 6a, column (b) and Line 6a, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-044-01	Schedule 1 (Form 8849), Line 6b, column (d) must equal the product of Line 6b, column (b) and Line 6b, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-045-01	Schedule 1 (Form 8849), Line 6c, column (d) must equal the product of Line 6c, column (b) and Line 6c, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-046-01	Schedule 1 (Form 8849), Line 6d, column (d) must equal the product of Line 6d, column (b) and Line 6d, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-047-01	Schedule 1 (Form 8849), Line 6e, column (d) must equal the product of Line 6e, column (b) and Line 6e, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-048-01	Schedule 1 (Form 8849), Line 6g, column (d) must equal the product of Line 6g, column (b) and Line 6g, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-049-01	Schedule 1 (Form 8849), Line 7a, column (d) must equal the product of Line 7a, column (b) and Line 7a, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-050-01	Schedule 1 (Form 8849), Line 4a-b, column (d) must equal the product of Line 4a, column (b) and [(sum of all Line 4a, column (c) ) plus (+) Line 4b, column (c)].	Math Error	Reject	Active
F8849-S1-051-01	If Schedule 1 (Form 8849), Line 4a, column (a) OR Line 4a, column (b) OR Line 4a, column (c) OR Line 4b, column (b) OR Line 4b, column (c) has a non-zero value, then Line 4a-b, column (d) must have a value.	Missing Data	Reject	Active
F8849-S1-052-01	Schedule 1 (Form 8849), Line 6f, column (d) must equal the product of Line 6f, column (b) and Line 6f, column (c) for each claim.	Math Error	Reject	Active
F8849-S1-053-01	Schedule 1 (Form 8849), Line 6h, column (d) must equal the product of Line 6h, column (b) and Line 6h, column (c).	Math Error	Reject	Active
F8849-S2-002-01	Schedule 2 (Form 8849), Item "Period of claim" "From" date must be less than or equal to "To" date.	Incorrect Data	Reject	Active
F8849-S2-004-02	If Schedule 2 (Form 8849), Item "Claimant's registration no. U V" has a value, then at least one entry in Line 6 or Line 7 must have all of the following values: "Taxpayer Identification No.", "Name" and "Gallons".	Missing Data	Reject	Active
F8849-S2-005-01	If Schedule 2 (Form 8849), Line 1b(c), or 2c(c) has a non-zero value, then Item "Claimant's registration no. U B" must have a value.	Missing Data	Reject	Active
F8849-S2-006-01	If Schedule 2 (Form 8849), Line 2b(c) has a non-zero value, then Item "Claimant's registration no. U P" must have a value.	Missing Data	Reject	Active
F8849-S2-008-01	If Schedule 2 (Form 8849), Line 1 checkbox is checked, then "Exception Explanation Statement" [ExceptionExplanationStatement] must be attached.	Missing Document	Reject	Active
F8849-S2-009-01	If Schedule 2 (Form 8849), Line 1a(c) has a non-zero value, then at least one entry in Line 6 must have all of the following values: "Taxpayer Identification No.", "Name" and "Gallons".	Missing Data	Reject	Active

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F8849-S2-011-01	Schedule 2 (Form 8849), Line 1a, column (c) must equal the product of Line 1a, column (a) and Line 1a, column (b).	Math Error	Reject	Active
F8849-S2-012-01	Schedule 2 (Form 8849), Line 1b, column (c) must equal the product of Line 1b, column (a) and Line 1b, column (b).	Math Error	Reject	Active
F8849-S2-014-01	If Schedule 2 (Form 8849), Line 2 checkbox is checked, then "Exception Explanation Statement" [ExceptionExplanationStatement] must be attached.	Missing Document	Reject	Active
F8849-S2-015-01	Schedule 2 (Form 8849), Line 2a, column (c) must equal the product of Line 2a, column (a) and Line 2a, column (b).	Math Error	Reject	Active
F8849-S2-016-01	Schedule 2 (Form 8849), Line 2b, column (c) must equal the product of Line 2b, column (a) and Line 2b, column (b).	Math Error	Reject	Active
F8849-S2-017-01	Schedule 2 (Form 8849), Line 3a, column (c) must equal the product of Line 3a, column (a) and Line 3a, column (b).	Math Error	Reject	Active
F8849-S2-018-01	Schedule 2 (Form 8849), Line 3b, column (c) must equal the product of Line 3b, column (a) and Line 3b, column (b).	Math Error	Reject	Active
F8849-S2-019-01	Schedule 2 (Form 8849), Line 3c, column (c) must equal the product of Line 3c, column (a) and Line 3c, column (b).	Math Error	Reject	Active
F8849-S2-020-01	Schedule 2 (Form 8849), Line 3d, column (c) must equal the product of Line 3d, column (a) and Line 3d, column (b).	Math Error	Reject	Active
F8849-S2-021-01	Schedule 2 (Form 8849), Line 3e, column (c) must equal the product of Line 3e, column (a) and Line 3e, column (b).	Math Error	Reject	Active
F8849-S2-022-01	Schedule 2 (Form 8849), Line 4a, column (c) must equal the product of Line 4a, column (a) and Line 4a, column (b).	Math Error	Reject	Active
F8849-S2-023-01	Schedule 2 (Form 8849), Line 4b, column (c) must equal the product of Line 4b, column (a) and Line 4b, column (b).	Math Error	Reject	Active
F8849-S2-024-01	Schedule 2 (Form 8849), Line 5a, column (c) must equal the product of Line 5a, column (a) and Line 5a, column (b).	Math Error	Reject	Active
F8849-S2-025-01	Schedule 2 (Form 8849), Line 5b, column (c) must equal the product of Line 5b, column (a) and Line 5b, column (b).	Math Error	Reject	Active
F8849-S2-027-02	If Schedule 2 (Form 8849), Line 4a(c) or 4b(c) or 5a(c) or 5b(c) has a non-zero value, then at least one entry in Line 7 must have all of the following values: "Taxpayer Identification No.", "Name" and "Gallons".	Missing Data	Reject	Active
F8849-S2-028-01	Schedule 2 (Form 8849), Line 3f, column (c) must equal the product of Line 3f, column (a) and Line 3f, column (b).	Math Error	Reject	Active
F8849-S2-030-01	Schedule 2 (Form 8849), Item "Total Refund", must equal the sum of amounts in the following lines: Line 1a (c), 1b (c), 2a (c), 2b (c), 2c (c), 3a (c), 3b (c), 3c (c), 3d (c), 3e (c), 3f (c), 4a (c), 4b (c), 5a (c), and 5b (c).	Math Error	Reject	Active
F8849-S2-031-01	If Schedule 2 (Form 8849), Line 1a (c), 2a (c), 4a (c), 4b (c), 3d (c) with 3d "Type of Use" 14, 3e (c) with 3e "Type of Use" 14, 5a (c), or 5b (c) has a non-zero value, then Item "Claimant's registration no. U V" must have a value.	Missing Data	Reject	Active
F8849-S2-032-01	If Schedule 2 (Form 8849) Lines 3a (c), 3b (c), 3c (c), 3d (c) except with 3d "Type of Use" 14, 3e (c) except with 3e "Type of Use" 14, or 3f (c) has a non-zero value, then Item "Claimant's registration no. U A" must have a value.	Missing Data	Reject	Active
F8849-S2-033-01	The sum of the amounts in the following lines in Schedule 2 (Form 8849) must be greater than or equal to 200: Line 1a (c), 1b (c), 2a (c), 2b (c), 2c (c), 3a (c), 3b (c), 3c (c), 3d (c), 3e (c) and 3f (c).	Incorrect Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8849-S2-034-02	If Schedule 2 (Form 8849), Line 1a (c) or 2a (c), 3d (c) with 3d "Type of Use" 14, or 3e (c) with 3e "Type of Use" 14 has a non-zero value, then at least one entry in Line 6 must have all of the following values: "Taxpayer Identification No.", "Name" and "Gallons".	Missing Data	Reject	Active
F8849-S2-035-01	The sum of amounts in the following lines in Schedule 2 (Form 8849) must be greater than or equal to 100: Line 2a (c), 2b (c), 2c (c), 3a (c), 3b (c), 3c (c), 3d (c), 3e (c), and 3f (c).	Incorrect Data	Reject	Reactivated
F8849-S2-036-01	The sum of amounts in the following line in Schedule 2 (Form 8849) must be greater than or equal to 200: 4a (c), 4b (c), 5a (c), and 5b (c).	Incorrect Data	Reject	Reactivated
F8849-S2-037-01	Schedule 2 (Form 8849), Line 2c (c) must equal the product of Line 2c (a), and Line 2c (b).	Math Error	Reject	Active
F8849-S2-038-01	If Schedule 2 (Form 8849) lines 1a(c), 1b(c) are nonzero and the sum of Schedule 2 (Form 8849) lines 2a(c), 2b(c), 2c(c), 3a(c), 3b(c), 3c(c), 3d(c), 3e(c), and 3f(c) is greater than or equal to 100, then the sum of the amounts in Schedule 2 (Form 8849) lines 1a(c), 1b(c), 2a(c), 2b(c), 2c(c), 3a(c), 3b(c), 3c(c), 3d(c), 3e(c), and 3f(c) must be greater than or equal to 200.	Incorrect Data	Reject	New
F8849-S3-002-01	Schedule 3 (Form 8849), Line 1a, column (c) must equal the product of Line 1a, column (a) and Line 1a, column (b).	Math Error	Reject	Disabled
F8849-S3-003-01	Schedule 3 (Form 8849), Line 1b, column (c) must equal the product of Line 1b, column (a) and Line 1b, column (b).	Math Error	Reject	Disabled
F8849-S3-004-01	Schedule 3 (Form 8849), Line 2a, column (c) must equal the product of Line 2a, column (a) and Line 2a, column (b).	Math Error	Reject	Active
F8849-S3-005-01	Schedule 3 (Form 8849), Line 2b, column (c) must equal the product of Line 2b, column (a) and Line 2b, column (b).	Math Error	Reject	Active
F8849-S3-006-01	Schedule 3 (Form 8849), Line 2c, column (c) must equal the product of Line 2c, column (a) and Line 2c, column (b).	Math Error	Reject	Active
F8849-S3-007-01	Schedule 3 (Form 8849), Line 3a, column (c) must equal the product of Line 3a, column (a) and Line 3a, column (b).	Math Error	Reject	Active
F8849-S3-008-01	Schedule 3 (Form 8849), Line 3b, column (c) must equal the product of Line 3b, column (a) and Line 3b, column (b).	Math Error	Reject	Active
F8849-S3-009-01	Schedule 3 (Form 8849), Line 3c, column (c) must equal the product of Line 3c, column (a) and Line 3c, column (b).	Math Error	Reject	Active
F8849-S3-010-01	Schedule 3 (Form 8849), Line 3d, column (c) must equal the product of Line 3d, column (a) and Line 3d, column (b).	Math Error	Reject	Active
F8849-S3-011-01	Schedule 3 (Form 8849), Line 3e, column (c) must equal the product of Line 3e, column (a) and Line 3e, column (b).	Math Error	Reject	Active
F8849-S3-013-01	Schedule 3 (Form 8849), Line 3g, column (c) must equal the product of Line 3g, column (a) and Line 3g, column (b).	Math Error	Reject	Active
F8849-S3-015-01	Schedule 3 (Form 8849), Line 3f, column (c) must equal the product of Line 3f, column (a) and Line 3f, column (b).	Math Error	Reject	Active
F8849-S3-016-01	Schedule 3 (Form 8849), Line 3h, column (c) must equal the product of Line 3h, column (a) and Line 3h, column (b).	Math Error	Reject	Active
F8849-S3-017-01	Schedule 3 (Form 8849), Line 3i, column (c) must equal the product of Line 3i, column (a) and Line 3i, column (b).	Math Error	Reject	Active
F8849-S3-018-01	Schedule 3 (Form 8849), Item "Total Refund", must equal the sum of amounts in the following lines: Line 1a(c), 1b (c), 2a(c), 2b(c), 2c(c), 3a(c), 3b(c), 3c(c), 3d(c), 3e(c), 3f(c), 3g(c), 3h(c), and 3i(c).	Math Error	Reject	Disabled

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F8849-S3-022-01	Schedule 3 (Form 8849), Item "Total Refund", must equal the sum of amounts in the following lines: Line 2a(c), 2b(c), 2c(c), 3a(c), 3b(c), 3c(c), 3d(c), 3e(c), 3f(c), 3g(c), 3h(c), and 3i(c).	Math Error	Reject	Active
F8849-S3-023	If Schedule 3 (Form 8849) "ClaimPeriodEndDt" is after December 31, 2013 and Lines 2a(b), 2a(c), 2b(b), 2b(c), 2c(b), 2c(c), 3a(b), 3a(c), 3b(b), 3b(c), 3c(b), 3c(c), 3e(b), 3e(c), 3f(b), 3f(c), 3g(b), 3g(c), 3h(b), 3h(c), 3i(b) and 3i(c) have a value, it must equal zero.	Incorrect Data	Reject and Stop	Active
F8849-S5-001-01	Schedule 5 (Form 8849), Item "Total Refund", must equal the sum of amounts in the following lines: Line 1(a), 2(a), 3(a), 4(a), 5(a), 6(a), 7(a), and 8(a).	Math Error	Reject	Active
F8849-S6-001-01	If CRN equals 365, then 'VIN' must be present.	Missing Data	Reject	Active
F8849-S8-001-01	Schedule 8 (Form 8849), Item "Period of claim" must be for at least one week.	Incorrect Data	Reject	Active
F8849-S8-002-01	Schedule 8 (Form 8849), Line 1, column (c) must equal the product of Line 1 column (a) and Line 1 column (b).	Math Error	Reject	Active
F8849-S8-003-01	Schedule 8 (Form 8849), Line 2, column (c) must equal the product of Line 2 column (a) and Line 2 column (b).	Math Error	Reject	Active
F8849-S8-004-01	Schedule 8 (Form 8849), Line 3a, column (c) must equal the product of Line 3a column (a) and Line 3a column (b).	Math Error	Reject	Active
F8849-S8-005-01	Schedule 8 (Form 8849), Line 3b, column (c) must equal the product of Line 3b column (a) and Line 3b column (b).	Math Error	Reject	Active
F8849-S8-006-01	Schedule 8 (Form 8849), Line 4a, column (c) must equal the product of Line 4a column (a) and Line 4a column (b).	Math Error	Reject	Active
F8849-S8-007-01	Schedule 8 (Form 8849), Line 4b, column (c) must equal the product of Line 4b column (a) and Line 4b column (b).	Math Error	Reject	Active
F8849-S8-008-01	Schedule 8 (Form 8849), Line 5a, column (c) must equal the product of Line 5a column (a) and Line 5a column (b).	Math Error	Reject	Active
F8849-S8-009-01	Schedule 8 (Form 8849), Line 5b, column (c) must equal the product of Line 5b column (a) and Line 5b column (b).	Math Error	Reject	Active
F8849-S8-010-01	Schedule 8 (Form 8849), Item "Total Refund" must equal the sum of the amounts in the following lines: Line 1(c), 2(c), 3a(c), 3b(c), 4a(c), 4b(c), 5a(c) and 5b(c).	Math Error	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	'ReturnTypeCd' (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject and Stop	Active
R0000-007-02	For US Addresses, the first five digits of 'ZipCd' of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding 'StateAbbreviationCd'. See Publication 4164.	Incorrect Data	Reject	Active
R0000-014-01	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
R0000-018-01	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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
R0000-020-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AA" then the first three digits of the 'ZipCd' 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
R0000-022-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AE" then the first three digits of the 'ZipCd' must be in the range 090 - 098.	Incorrect Data	Reject	Active
R0000-023-01	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
R0000-024-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AP" then first three digits of the 'ZipCd' must be in the range 962 - 966.	Incorrect 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
R0000-034-01	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
R0000-046-01	For US Addresses, the fourth and fifth digit of the 'ZipCd' of the Filer's address in the Return Header cannot both be zeros ("00"), except when the 'ZipCd' is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	Active
R0000-051-01	'FederalSubmissionTypeCd' in the IRS Submission Manifest must match 'ReturnTypeCd' indicated in the Return Header.	Data Mismatch	Reject and Stop	Verbiage Change
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	Deleted
R0000-055-02	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	New
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	Deleted
R0000-058-01	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	New
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
R0000-069	Excise tax returns are not accepted on the EMS channel.	Unsupported	Reject and Stop	Active
R0000-079-01	The EIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Incorrect Data	Reject and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-084-01	If the signature option "PIN Number" is selected (the element "SignatureOptionCd" in the Return Header has a value of "PIN Number") and the PIN entered by option "Taxpayer" is selected (the element "PINEnteredByCd" in the Return Header has a value of "Taxpayer") and the Type option "Online Filer" is selected (the element "OriginatorTypeCd" in the Originator Section of the Return Header has a value of "Online Filer"), then the TaxpayerPIN field must have a value in the Return Header and this value cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-085-01	If the signature option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number" and the PIN entered by option "ERO" is selected (the element "PINEnteredBy" in the Return Header has a value of "ERO", then the PractitionerPIN field must have a value in the Return Header and this value cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-120	The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	Active
R0000-143	'TaxYr' in the IRS Submission Manifest must have a value.	Missing Data	Reject and Stop	Verbiage Change
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	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
R0000-911-01	Software ID in the Return Header must have passed testing for the form family	Database Validation Error	Reject and Stop	Active
R0000-922-01	Filer's EIN and Name Control in the Return Header must match data in the e-File database, unless "Name Change" or "Name or Address Change" checkbox is checked, if applicable.	Database Validation Error	Reject	Active
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
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



Rule Number	Rule Text	Error Category	Severity	Rule Status
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject and Stop	Active
X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.	Incorrect Data	Reject and Stop	Active
X0000-011	All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).	Incorrect Data	Reject and Stop	Active
X0000-012	The name of a binary attachment file must be less than or equal to 64 bytes.	Incorrect Data	Reject and Stop	Active
X0000-015	Each zip entry in the Attachment Zip file must end with ".zip" extension.	Data Mismatch	Reject and Stop	Active
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject and Stop	Active
X0000-018	A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject and Stop	Active
X0000-019	A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.	Incorrect Data	Reject and Stop	Active
X0000-020	A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject and Stop	Active
X0000-021	The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.	Missing Data	Reject and Stop	Active
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
X0000-029	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