

## 990EZ BUSINESS RULES FOR TAX YEAR 2014

### Version 2014v5.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
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" [EarningsAndProfitsOtherAdjStmnt] 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" [InvestmentInSubsidiariesStmnt] 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" [OwnsForeignPartnershipStmnt] 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
F5471-071-01	Form 5471 'EmployerEIN' or 'ForeignEntityReferenceIdNum' must have a value.	Missing Data	Reject	Active
F990-158-02	If Form 990, Item B, "Final return/terminated" checkbox is checked, Schedule N must be present in the return.	Missing Document	Reject	Active
F990-161-01	If Form 990, Part VIII, Line 1h, column (A) or Form 990-EZ, Part I, Line 1 has a non-zero amount and	Incorrect Data	Reject	Active

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	Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, then Schedule A, Part II, Line 1, column (e) must have a non-zero amount .			
F990-162-01	If Form 990, Part VIII, Line 1h, column (A) or Form 990-EZ, Part I, Line 1 has a non-zero amount and Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, then Schedule A, Part III, Line 1, column (e) must have a non-zero amount.	Incorrect Data	Reject	Active
F990-183	Due to the American Taxpayer Relief Act of 2012, MeF is not accepting the following forms at this time. Forms 5471, 5471 Sch J, 5471 Sch M, 5471 Sch O, 5884, 6478, 6765, 8820, 8834, 8844, 8845, 8864, 8874, 8900, 8908, 8909, 8910, 8911, 8912, and 8923.	Incorrect Data	Reject and Stop	Disabled
F990-902-01	The "EIN" in the return must have been established as an exempt organization return filer in the e-file database.	Database Validation Error	Reject	Active
F990-906-01	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
F990-910-01	Tax Year of the return version (specified by the "returnVersion" attribute of the "Return" element) of the return must match the "Tax Year" in the Return Header of the return.	Data Mismatch	Reject and Stop	Active
F990-911-02	If "Final return/terminated" checkbox is not checked, then in the Return Header, the tax period end date must match data in the e-file database.	Database Validation Error	Reject	Active
F990-912-01	Organization type specified in Item J, must match data in the e-file database.	Database Validation Error	Reject	Active
F990EZ-002-01	If Form 990-EZ, Item J checkbox "501(c)" is checked, then Type of 501(c) Organization must be specified in parenthesis ('organization501cTypeTxt' must have a value).	Missing Data	Reject	Active
F990EZ-016-01	If Form 990-EZ, Item J checkbox "527" is not checked, then Part V Line 35a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
F990EZ-020-01	If Form 990-EZ, Part V Line 38a checkbox "Yes" is checked, then Part V Line 38b must have a value greater than zero.	Missing Data	Reject	Active
F990EZ-021-01	If Form 990-EZ, Item J "Organization type" is "501(c)(7)", then Part V Line 39a must have a value.	Missing Data	Reject	Active
F990EZ-022-01	If Form 990-EZ, Item J "Organization type" is "501(c)(7)", then Part V Line 39b must have a value.	Missing Data	Reject	Active
F990EZ-025-01	If From 990-EZ, Part V Line 43 checkbox is checked, then the Organization Type must be "4947(a)(1)".	Data Mismatch	Reject	Active
F990EZ-026-01	If Form 990-EZ, Part V Line 43 checkbox "Form 1041" is checked, then Line 43 "the amount of tax-exempt interest" 'TaxExemptInterestAmt' must be provided.	Missing Data	Reject	Active
F990EZ-027-01	If Form 990-EZ, Part V Line 43 checkbox is checked and the Preparer Name in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Incorrect Data	Reject	Active
F990EZ-028-01	If Form 990-EZ, Part V Line 43 checkbox is checked and the name of the Preparer Firm in the Return Header is provided, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Incorrect Data	Reject	Active
F990EZ-033-01	If Form 990-EZ, Item K checkbox is not checked and Item L has a value greater than 75,000, then Part I, line 18 plus line 19 plus line 20 must equal the amount on line 21.	Missing Data	Reject	Active
F990EZ-034-01	If Item H checkbox is not checked and Line 1 has a value equal to or greater than 5,000, then Schedule B (Form 990, 990-EZ, or 990-PF) must be attached to the Return.	Missing Document	Reject	Active
F990EZ-052-02	Form 990-EZ, Part IV, each entry must have all of the following values: Name, title, average hours per week, and compensation.	Missing Data	Reject	Active
F990EZ-110-02	Form 990-EZ, Part VI, Line 51 for each entry in the list "Compensation of the Five Highest Paid Independent Contractors", if a name is present, the "Address," "Type of Service," and "Compensation" must be provided.	Missing Data	Reject	Active

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F990EZ-113-02	If Form 990-EZ, Item B, "Final return/terminated" checkbox is checked, then "Total Assets" (End of Year) Line 25(B) must be a value of zero.	Incorrect Data	Reject	Active
F990EZ-114-02	If Form 990-EZ, Item B, "Final return/terminated" checkbox is checked, then Line 36 checkbox "Yes" must be checked.	Incorrect Data	Reject	Active
F990EZ-117-01	If Form 990-EZ, Part V, Line 44a checkbox "Yes" is checked, then Form 990 must be filed instead.	Incorrect Data	Reject and Stop	Active
F990EZ-118-01	If Form 990-EZ, Part V, Line 44b checkbox "Yes" is checked, then Form 990 must be filed instead.	Incorrect Data	Reject and Stop	Active
F990EZ-119-01	If Form 990-EZ, Item J, "501(c)(3)" checkbox or "Organization type" is "501(c)(4)", then Part V, Line 40b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
F990EZ-120-01	If either Item J checkbox "501(c)(3)" or Item J checkbox "4947(a)(1)" is checked, then one Schedule A (Form 990 or 990-EZ) must be attached.	Missing Document	Reject	Active
F990EZ-121-01	Form 990-EZ, Part I, Line 6d must equal the sum of Part I Line 6a plus Part I Line 6b minus Part I Line 6c, plus or minus 100. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Incorrect Data	Reject	Active
F990EZ-122-01	Form 990-EZ, Part I, Line 9, must equal the sum of Part I Line 1, Line 2, Line 3, Line 4, Line 5c, Line 6d, Line 7c, and Line 8, plus or minus 100. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Incorrect Data	Reject	Active
F990EZ-123-02	If Form 990-EZ, Part V, Line 45b checkbox "Yes" is checked, then Form 990 must be filed instead of Form 990-EZ.	Incorrect Data	Reject	Active
F990EZ-124-01	If either Item J checkbox "501(c)(3)" is checked or Item J checkbox "4947(a)(1)" is checked and Part V, Line 46 checkbox "Yes" is checked, then Schedule C must be present in the return.	Missing Document	Reject	Active
F990EZ-125-01	If either Item J checkbox "501(c)(3)" is checked or Item J checkbox "4947(a)(1)" is checked and Part VI, Line 47 checkbox "Yes" is checked, then Schedule C must be present in the return.	Missing Document	Reject	Active
F990EZ-126-01	If either Item J checkbox "501(c)(3)" is checked or Item J checkbox "4947(a)(1)" is checked and Part VI, Line 48 checkbox "Yes" is checked, then Schedule E must be present in the return.	Missing Document	Reject	Active
F990EZ-127-01	If Form 990-EZ, Part II Line 25(B) is greater than or equal to \$500,000, then Form 990 must be filed instead of Form 990-EZ.	Incorrect Data	Reject and Stop	Active
F990EZ-128-01	If Form 990-EZ, the sum of Part I Line 5b, Line 6c, Line 7b, and Line 9 is greater than or equal to 200,000, then Form 990 must be filed instead of Form 990-EZ. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Incorrect Data	Reject and Stop	Active
F990EZ-129-01	Form 990-EZ, Part VI, Line 50 for each entry in the list "Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees", if a name is present, then "Title," "Compensation," "Contributions to employee benefit plans," and the "Expense account" must be provided.	Missing 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	'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

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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
R0000-020-01	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
R0000-029	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
R0000-034-01	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	Active
R0000-052-01	'TaxYr' 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
R0000-055-02	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	Active
R0000-057-01	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject	Active
R0000-058-01	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
R0000-079	The TIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-080-01	'TaxPeriodBeginDt' present in the IRS Submission Manifest must match 'TaxPeriodBeginDt' provided in	Data Mismatch	Reject and Stop	Active

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	the Return Header.			
R0000-081-01	'TaxPeriodEndDt' present in the IRS Submission Manifest must match 'TaxPeriodEndDt' provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-082	'TaxPeriodBeginDt' and 'TaxPeriodEndDt' 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	Disabled
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	'TaxYr' in the IRS Submission Manifest must have a value.	Missing Data	Reject and Stop	Active
R0000-144-03	'TaxYr' in the Return Header must equal one of the following values for the processing year 2015 - ("2012", "2013", "2014").	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	Active
R0000-194	Return must not be a duplicate of a previously accepted return.	Duplicate Condition	Reject and Stop	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
R0000-922-01	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
R0000-931-02	If "Final Return" or "Final return/terminated" or "Termination" checkbox is not checked, then the "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject and Stop	Active
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
R0000-934-02	If the signature option "PIN Number" is selected (the element "SignatureOptionCd" in the Return Header has a value of "PIN Number"), then a binary attachment with Description "Binary Attachment 8453 Signature Document" must not be present in the return.	Incorrect Data	Reject and Stop	Active
R0000-935-01	There can be no more than one binary attachment with Description "Binary Attachment 8453 Signature Document" present in the return.	Incorrect Data	Reject and Stop	Active
R0000-940-01	If the checkbox "Final Return" or "Final return/terminated" or "Termination" is not checked or if the checkbox "Initial Return" is not checked or if the return is NOT less than 12 months (364 days from the "Tax Period Beginning Date" to the "Tax Period Ending Date" in the Return Header), then the "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2014 - ("20141231", "20150131", "20150228", "20150331", "20150430", "20150531", "20150630", "20150731", "20150831", "20150930", "20151031", "20151130") OR [the tax period ending date must be 1-3 days after the beginning of the month or the tax period ending date must be 1-6 days before the end	Incorrect Data	Reject	Active

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	of the month.			
SA-F990-101-01	If Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, then Part II Line 6(f) must have a value.	Missing Data	Reject	Active
SA-F990-102-01	If Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, and Part II, Line 13 checkbox is not checked, then Part II Line 14 must have a value.	Missing Data	Reject	Active
SA-F990-103-01	If Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, then Part III, Line 8(f) must have a value.	Missing Data	Reject	Active
SA-F990-104-01	If Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, and Part III, Line 14 checkbox is not checked, then Part III, Line 15 must have a value.	Missing Data	Reject	Active
SA-F990-105-01	If Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, and Part III, Line 14 checkbox is not checked, then Part III, Line 17 must have a value.	Missing Data	Reject	Active
SA-F990-106-01	If Schedule A (Form 990 or 990-EZ), Part I, Line 11 checkbox is checked, then one of the checkboxes for Lines -11a through 11d must be checked.	Missing Data	Reject	Disabled
SA-F990-108-01	If Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, then Part II Line 6(f) must equal the sum of [Line 1(f) plus (+) Line 2(f) plus (+) Line 3(f)] minus (-) Line 5(f) plus or minus \$100. If a value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.	Incorrect Data	Reject	Active
SA-F990-109-01	If Schedule A (Form 990 or 990-EZ), Part I, Line 5, Line 7, or Line 8 checkbox is checked, then Part II Line 11(f) must equal the sum of Line 4(f) plus (+) Line 8(f) plus (+) Line 9(f) plus (+) Line 10(f) plus or minus \$100. If a value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.	Incorrect Data	Reject	Active
SA-F990-110-01	If Schedule A (Form 990 or 990-EZ), Part I, Line 9 checkbox is checked, then Part III Line 8(f) must equal the sum of [Line 1(f) plus (+) Line 2(f) plus (+) Line 3(f) plus (+) Line 4(f) plus (+) Line 5(f)] minus (-) the sum of [Line 7a(f) plus (+) Line 7b(f)] plus or minus \$100. If a value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.	Incorrect Data	Reject	Active
SA-F990-112-01	If Schedule A (Form 990 or 990 - EZ), Part I Line 5, Line 7, or Line 8 checkbox is checked, then Part II Line 1(f) must equal the sum of Line 1(a) plus (+) Line 1(b) plus (+) Line 1(c) plus Line 1(d) plus Line 1(e) plus or minus \$1. If the value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.	Incorrect Data	Reject	Active
SA-F990-113-01	If Schedule A (Form 990 or 990 - EZ), Part I Line 9 checkbox is checked, then Part III Line 1(f) must equal the sum of Line 1(a) plus (+) Line 1(b) plus (+) Line 1(c) plus Line 1(d) plus Line 1(e) plus or minus \$1. If the value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.	Incorrect Data	Reject	Active
SA-F990-114-01	If Schedule A [Form 990 or 990EZ], Part I, Line 9 checkbox is checked, then Part III Line 13(f) must equal the sum of Line 6(f) plus (+) Line 10a(f) plus (+) Line 10b(f) plus (+) Line 11(f) plus (+) Line 12(f) plus or minus \$100. If a value is not provided for any of the lines involved in this rule, then treat that line as having the value zero.	Incorrect Data	Reject	Active
SA-F990-115	If Schedule A [Form 990 or 990EZ], 'ExplanationTxt' has a value, then a description must be provided for 'FormAndLineReferenceDesc'.	Missing Data	Reject	Active
SA-F990-116	If Schedule A (Form 990 or 990-EZ), Part I, Line 11a 'SupportingOrgType1Ind' checkbox is checked, then Part IV, Section A 'Form990SchASupportingOrgGrp' and Section B 'Form990SchAType1SuprtOrgGrp' must be present in the return.	Missing Data	Reject	Active
SA-F990-117	If Schedule A (Form 990 or 990-EZ), Part I, Line 11b 'SupportingOrgType2Ind' checkbox is checked, then Part IV, Section A 'Form990SchASupportingOrgGrp' and Part IV, Section C Line 1	Missing Data	Reject	Active

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	'MajorityDirTrstSupportedOrgInd' must be present in the return.			
SA-F990-118	If Schedule A (Form 990 or 990-EZ), Part I, Line 11c 'SupportingOrgType3FuncIntInd' checkbox is checked, then Part IV, Section A 'Form990SchASupportingOrgGrp', Part IV, Section D 'Form990SchAType3SprtOrgAllGrp', and Part IV, Section E 'Form990SchAType3FuncIntGrp' must be present in the return.	Missing Data	Reject	Active
SA-F990-119	If Schedule A (Form 990 or 990-EZ), Part I, Line 11d 'SupportingOrgType3NonFuncInd' checkbox is checked, then Part IV, Section A 'Form990SchASupportingOrgGrp' and Part IV, Section D 'Form990SchAType3SprtOrgAllGrp' must be present in the return.	Missing Data	Reject	Active
SA-F990-120	If Schedule A (Form 990 or 990-EZ), Part I, Line 11d 'SupportingOrgType3NonFuncInd' checkbox is checked, and Part V, Line 1 'TrustIntegralPartTestInd' checkbox is not checked, then Part V Section A 'AdjustedNetIncomeGrp' must be present in the return.	Missing Data	Reject	Active
SA-F990-121	If Schedule A (Form 990 or 990-EZ), Part IV, Section A, Line 3a 'SupportedOrgSectionC456Ind' checkbox "Yes" is checked, then Part IV, Section A, Line 3b 'SupportedOrgQualifiedInd' and Part IV, Section A, Line 3c 'SuprtExclusivelySec170c2BInd' checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
SA-F990-122	If Schedule A (Form 990 or 990-EZ), Part IV, Section A, Line 4a 'SupportedOrgNotOrganizedUSInd' checkbox "Yes" is checked, and Part I, Line 11a 'SupportingOrgType1Ind' or Part I, Line 11b 'SupportingOrgType2Ind' is checked, then Part IV, Section A, Line 4b 'ControlDecidingGrntFrngOrgInd' and Part IV, Section A, Line 4c 'SupportForeignOrgNoDetermInd' checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
SA-F990-123	If Schedule A (Form 990 or 990-EZ), Part IV, Section A, Line 5a 'OrganizationChangeSuprtOrgInd' checkbox "Yes" is checked, and Part I, Line 11a 'SupportingOrgType1Ind' or Part I, Line 11b 'SupportingOrgType2Ind' is checked, then Part IV, Section A, Line 5b 'SupportedOrgClassDesignatedInd' checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
SA-F990-124	If Schedule A (Form 990 or 990-EZ), Part IV, Section A, Line 10a 'ExcessBusinessHoldingsRulesInd' checkbox "Yes" is checked, then Part IV, Section A, Line 10b 'ExcessBusinessHoldingsInd' checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
SA-F990-125	If Schedule A (Form 990 or 990-EZ), Part IV, Section E, Line 1a 'ActivitiesTestInd' checkbox "Yes" is checked, then Part IV, Section E, Line 2a 'ActivitiesFurtherExemptPrpsInd' and Part IV, Section E, Line 2b 'ActivitiesEngagedOrgInvlmntInd' checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
SA-F990-126	If Schedule A (Form 990 or 990-EZ), Part IV, Section E, Line 1b 'ParentSupportedOrgInd' checkbox "Yes" is checked, then Part IV, Section E, Line 3a 'AppointElectMajorityOfficerInd' and Part IV, Section E, Line 3b 'ExerciseDirectionPoliciesInd' checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
SA-F990-127	Schedule A (Form 990 or 990-EZ), Part V, Section C, Line 1, Column B, 'CYAdjNetIncomeDistributableAmt' must equal Part V, Section A, Line 8, Column A 'AdjustedNetIncomeGrp\PriorYearAmt'.	Incorrect Data	Reject	Deleted
SA-F990-127-01	Schedule A (Form 990 or 990-EZ), Part V, Section C, Line 1, Column B, 'CYAdjNetIncomeDistributableAmt' must equal Part V, Section A, Line 8, Column A 'AdjustedNetIncomeGrp\PriorYearAmt'.	Incorrect Data	Reject	New
SA-F990-128	Schedule A (Form 990 or 990-EZ), Part V, Section C, Line 3, Column B, 'CYTotalMinAstDistributableAmt' must equal Part V, Section B, Line 8, Column A 'TotalMinimumAssetGrp\PriorYearAmt'.	Incorrect Data	Reject	Deleted
SA-F990-128-01	Schedule A (Form 990 or 990-EZ), Part V, Section C, Line 3, Column B, 'CYTotalMinAstDistributableAmt' must equal Part V, Section B, Line 8, Column A 'TotalMinimumAssetGrp\PriorYearAmt'.	Incorrect Data	Reject	New
SA-F990-129	Schedule A (Form 990 or 990-EZ), Part V, Section C, Line 4, Column B, 'CYGreaterAdjustedMinimumAmt' must equal the greater of Part V, Section C, Line 1, Column B	Incorrect Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
	'CYAdjNetIncomeDistributableAmt' or Part V, Section C, Line 3, Column B 'CYTotalMinAstDistributableAmt'.			
SA-F990-129-01	Schedule A (Form 990 or 990-EZ), Part V, Section C, Line 4, Column B 'CYGreaterAdjustedMinimumAmt' must equal the greater of Part V, Section C, Line 2, Column B 'CYPct85AdjustedNetIncomeAmt' or Part V, Section C, Line 3, Column B 'CYTotalMinAstDistributableAmt'.	Incorrect Data	Reject	New
SA-F990-130	If Schedule A (Form 990 or 990-EZ), Part I, Line 11 'SupportingOrganization509a3Ind' checkbox is checked, then at least one complete entry must be provided in the list "information about supported organizations" (Schedule A, Part I, Line 11g).	Missing Data	Reject	Active
SA-F990-131	If Schedule A (Form 990 or 990-EZ), Part I, Line 11 'SupportingOrganization509a3Ind' checkbox is checked, then Part I, Line 11f 'SupportedOrganizationsCnt' must have a value.	Missing Data	Reject	Active
SB-F990-001-01	If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox "501(c)( ) (enter number) organization" is checked, then Type of 501(c) Organization must be specified in the parenthesis ('organization501cTypeTxt' must have a value).	Missing Data	Reject	Active
SB-F990-002-01	If Schedule B (Form 990, 990-EZ, or 990-PF), Item "Organization type" is not equal to "501(c)(7)" and "501(c)(8)" and "501(c)(10)", then no more than one of the four checkboxes, one under "General Rule" and three under "Special Rules" must be checked.	Incorrect Data	Reject	Active
SB-F990-003-01	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" first checkbox '...met 1/3 support test' 'SpclRuleMetOneThirdSuprtTestInd' is checked, then Item "Organization type" must be equal to "501(c)(3)" "Organization type "501(c)" must be checked and the value in parenthesis must be equal to 3).	Incorrect Data	Reject	Active
SB-F990-004-01	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" second checkbox '...received total contributions of more than 1,000' 'TotContriRcvdMore1000Ind' is checked or "Special Rules" third checkbox '...received some contributions no more than 1,000' 'TotContriRcvdUpTo1000Ind' is checked, then Item "Organization type" must be equal to "501(c)(7)" or "501(c)(8)" or "501(c)(10)" "Organization type "501(c)" must be checked and the value in parenthesis must be equal to 7 or 8 or 10).	Incorrect Data	Reject	Active
SB-F990-005-01	If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" third checkbox '...received some contributions no more than 1,000' 'TotContriRcvdUpTo1000Ind' is checked, then 'total contribution amount' 'totalContributions' must have a value.	Missing Data	Reject	Active
SB-F990-012-01	If Schedule B (Form 990, 990-EZ, or 990-PF), checkbox for "General Rule" is checked or "Special Rules" first checkbox '...met 1/3 support test' is checked or "Special Rules" second checkbox '...received total contributions of more than 1,000' is checked, then one or more entries in Part I "Contributors" ("ContributorInfo") must be provided.	Missing Data	Reject	Active
SB-F990-013-02	On Schedule B (Form 990, 990-EZ, or 990-PF), Part I each entry for "Contributors" must be complete. If Column (b) for an entry in Part I contains the value "Pd. 527(j)(1)" (checkbox "Pd527j1 is checked), then "Aggregate contributions" must have a value. If Column (b) for an entry contains a value other than "Pd. 527(j)(1)", then "Number", "Name", "Address" and "Aggregate contributions" must have a value and one or more of the checkboxes for Type of Contribution - "Person", "Payroll" or "Noncash" must be checked.	Missing Data	Reject	Active
SC-F990-001	If Schedule C [Form 990 or 990EZ], 'ExplanationTxt' has a value, then a description must be provided for 'FormAndLineReferenceDesc'.	Missing Data	Reject	Active
SE-F990-001	If Schedule E [Form 990 or 990EZ], 'ExplanationTxt' has a value, then a description must be provided for 'FormAndLineReferenceDesc'.	Missing Data	Reject	Active
SG-F990-001	If Schedule G [Form 990 or 990EZ], 'ExplanationTxt' has a value, then a description must be provided for 'FormAndLineReferenceDesc'.	Missing Data	Reject	Active



Rule Number	Rule Text	Error Category	Severity	Rule Status
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-F5471-002-01	Schedule J (Form 5471), 'ForeignCorporationEIN' or 'ForeignEntityReferenceIdNum' must have a value.	Missing Data	Reject	Active
SL-F990-001	If Schedule L [Form 990 or 990EZ], 'ExplanationTxt' has a value, then a description must be provided for 'FormAndLineReferenceDesc'.	Missing Data	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-F5471-002-01	Schedule M (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceIdNum' must have a value.	Missing Data	Reject	Active
SN-F990-001	If Schedule N [Form 990 or 990EZ], 'ExplanationTxt' has a value, then a description must be provided for 'FormAndLineReferenceDesc'.	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-F5471-002-01	Schedule O (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceIdNum' must have a value.	Missing Data	Reject	Active
SO-F990-001	If Schedule O [Form 990 or 990EZ], 'ExplanationTxt' has a value, then a description must be provided for 'FormAndLineReferenceDesc'.	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-002-01	A copy of an IRS EO Submission is created only when the IRS EO Submission is received via the Web Services Channel.	Unsupported	Reject	Active
STATE-003-01	A copy of an IRS EO Submission is created only for states that participate in the Fed/State program.	Unsupported	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 'TaxYr' 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-018	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 'BusinessNameControlTxt' ) or 'Templd' 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
STATE-902	The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.	Database Validation Error	Reject	Active
STATE-903	Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database.	Database Validation Error	Reject	Active

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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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