

## 990PF BUSINESS RULES FOR TAX YEAR 2012

### Version 2012v2.1

| Rule Number | Rule Text  | Error Category            | Severity | Rule Status |
|-------------|--|---------------------------|----------|-------------|
| F5471-034   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" 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   | If Form 5471, "dormantIndicator" is not present in the Return, and Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.                                  | Missing Document          | Reject   | Active      |
| F5471-071   | Form 5471 'EmployerEIN' or 'ForeignEntityReferenceldNumber' must have a value.   | Missing Document          | Reject   | Active      |
| F990-901    | If "Final Return" 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      |

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| F990PF-001  | If Form 990-PF, Part I, Line 2 checkbox "Check if the foundation is not required to attach Schedule B" is not checked, and Line 1(a) has a value greater than or equal to 5000, then Schedule B (Form 990, 990-EZ, or 990-PF) must be present in the return.    | Missing Document | Reject   | Active      |
| F990PF-002  | Form 990-PF, Part I, Line 7(b) must equal Part IV, Line 2, if Part IV, Line 2 is non-negative. If Part IV, Line 2 is a negative number, Part I, Line 7(b) must equal zero.  | Incorrect Data   | Reject   | Active      |
| F990PF-003  | Form 990-PF, Part I, Line 27b(b) must equal [Line 12(b) minus (-) Line 26(b)], if the result is non-negative. If the result of the calculation is a negative number, Part I, Line 27b(b) must equal zero.   | Incorrect Data   | Reject   | Active      |
| F990PF-005  | If Form 990-PF, Part VI, Line 1b is checked and Part V, "Was the organization liable for the section 4942 tax on the distributable amount of any year in the base period" has a choice of 'Yes' indicated, then Part V, Line 1 through 8 must not have a value. | Incorrect Data   | Reject   | Active      |
| F990PF-006  | If Form 990-PF, Part VI, Line 1b is checked and Item G, checkbox "Initial Return" is checked, then Part V, Line 1 through 8 must not have a value   | Incorrect Data   | Reject   | Active      |
| F990PF-007  | If Form 990-PF, Part VI, Line 1b is checked, then Part V, Line 4 must equal Part X, Line 5.   | Data Mismatch    | Reject   | Active      |
| F990PF-008  | If Form 990-PF, Part VI, Line 1b is checked, then Part V, Line 8 must equal Part XII, Line 4.   | Data Mismatch    | Reject   | Active      |
| F990PF-009  | If Form 990-PF, Part VI, Line 1a checkbox is checked, then Line 1 must equal N/A (the literal value "N/A").   | Incorrect Data   | Reject   | Active      |
| F990PF-010  | If Form 990-PF, Part VI, Line 1a checkbox is checked, then Part VII-A, Line 9 must have a choice of 'Yes' indicated.  | Incorrect Data   | Reject   | Active      |
| F990PF-011  | If Form 990-PF, Part VI, Line 1b checkbox is checked, then Part VI, Line 1 must equal 1% of Part I, Line 27b(b).  | Incorrect Data   | Reject   | Active      |
| F990PF-012  | If Form 990-PF, Part VI, Line 1b checkbox is checked, then Part V, Line 8 must be greater than or equal to Part V, Line 7.  | Incorrect Data   | Reject   | Active      |
| F990PF-013  | If Form 990-PF, Part VI, Line 1a checkbox and Line 1b checkbox are not checked, then Part VI, Line 1 must equal 2% of Part I, Line 27b(b).  | Incorrect Data   | Reject   | Active      |
| F990PF-014  | If Form 990-PF, Part VI, Line 2 has a value greater than zero, Item H checkbox "Section 4947(a)(1) nonexempt charitable trust" or checkbox "Other taxable private foundation" must be checked.  | Incorrect Data   | Reject   | Active      |
| F990PF-015  | Form 990-PF, Part VI, Line 3 must equal Part VI, Line 1 plus (+) Part VI, Line 2. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.  | Math Error       | Reject   | Active      |
| F990PF-016  | If Form 990-PF, Part VI, Line 4 has a value greater than zero, then Item H checkbox "Section 4947(a)(1) nonexempt charitable trust" or checkbox "Other taxable private foundation" must be checked.   | Incorrect Data   | Reject   | Active      |
| F990PF-017  | Form 990-PF, Part VI, Line 5 must equal [Part VI, Line 3 minus (-) Part VI Line 4], if the result is non-negative. If the result of the calculation is a negative number, Part VI, Line 5 must equal zero.  | Incorrect Data   | Reject   | Active      |
| F990PF-018  | If Form 990-PF, Item G "Amended Return" checkbox is not checked, then Part VI, Line 7 must equal the sum of Line 6a plus(+) Line 6c plus(+) Line 6d.  | Math Error       | Reject   | Active      |
| F990PF-019  | If Form 990-PF, Part VI, Line 8, checkbox "If Form 2220 is attached" is checked, Form 2220 must be attached.  | Missing Document | Reject   | Active      |
| F990PF-020  | If Form 2220 is present in the return, then Form 990-PF, Part VI, Line 8 must equal Form 2220, "Penalty".   | Data Mismatch    | Reject   | Active      |
| F990PF-021  | If Form 990-PF, Part VI, [ Line 5 plus(+) Line 8 ] is greater than Line 7, then [Line 5 plus(+) Line 8 minus (-) Line 7] must equal Line 9. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.    | Math Error       | Reject   | Active      |
| F990PF-024  | Form 990-PF, Part VI, sum of amounts in Line 11 must be less than or equal to Line 10.  | Incorrect Data   | Reject   | Active      |

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| F990PF-026  | Form 990-PF, Part VIII, Line 1, one or more entries in the list "List all officers, directors, trustees, foundation managers and their compensation" must be provided. Each entry must have all of the following values: Name, address, title, average hours per week and compensation.  | Missing Data   | Reject   | Active      |
| F990PF-029  | If Form 990-PF, Part VII-A, Line 9 has a choice of 'Yes' indicated, then at least one charitable activity must be listed in Part IX-A.   | Missing Data   | Reject   | Active      |
| F990PF-030  | Form 990-PF, Part X, Line 6 must equal 5% of Line 5.   | Incorrect Data | Reject   | Active      |
| F990PF-031  | If Form 990-PF, Part XI, checkbox "Distributable Amount" is not checked and (Form 990-PF, Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust") is checked, Part XI, Line 7 must have a value.   | Missing Data   | Reject   | Active      |
| F990PF-032  | If "Borrowed Funds Election" [BorrowedFundsElection] is not present in the return, then Form 990-PF, Part XII, Line 1a must equal Part I, Line 26, column(d).  | Data Mismatch  | Reject   | Active      |
| F990PF-033  | If Form 990-PF, Part XI, checkbox "Distributable Amount" is not checked and (Form 990-PF, Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust") is checked, Part XIII, Line 1d must have a value.  | Missing Data   | Reject   | Active      |
| F990PF-034  | If Form 990-PF, Part XI, checkbox "Distributable Amount" is not checked and (Form 990-PF, Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust") is checked, Part XIII, Line 6f(d) must have a value.   | Missing Data   | Reject   | Active      |
| F990PF-035  | If Form 990-PF, Part VII-A, Line 9 has a choice of 'Yes' indicated, then Part XIV, Line 2a(a) must have a value.   | Missing Data   | Reject   | Active      |
| F990PF-037  | If Form 990-PF, Part VII-A, Line 9 has a choice of 'Yes' indicated, then Part XIV, Line 2c(e) must have a value.   | Missing Data   | Reject   | Active      |
| F990PF-038  | If Form 990-PF, Part VII-A, Line 9 has a choice of 'Yes' indicated, then one or more of the following groups of fields in Part XIV must have a value: [ Line 3a(1)(e) and Line 3a(2)(e) ] OR Line 3b(e) OR [ Line 3c(1)(e) and Line 3c(2)(e) and Line 3c(3)(e) and Line 3c(4)(e) ].  | Missing Data   | Reject   | Active      |
| F990PF-040  | If Form 990-PF, [ Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust" is checked ] AND [Part VII-A, Line 7 has a choice of 'Yes' indicated OR Part II, Line 16(b) is greater than 5000] AND [Part I, Line 25(a) or Line 25(d)] has a value, then at least one entry must be provided in Part XV, Line 3a in the list "Grants and contributions paid during the year". | Missing Data   | Reject   | Active      |
| F990PF-041  | Form 990-PF, Part XV, Line 3a, for each entry in the list "Grants and contributions paid during the year", if a name is present, the "Address of the recipient", "Purpose of the grant" and the "Amount" must be provided.   | Missing Data   | Reject   | Active      |
| F990PF-042  | Form 990-PF, Part XV, Line 3b, for each entry in the list "Grants and contributions approved for future payment", if a name is present, the "Address of the recipient", "Purpose of the grant" and the "Amount" must be provided.  | Missing Data   | Reject   | Active      |
| F990PF-043  | Form 990-PF, Part XVII, if a choice of 'Yes' is indicated for any of the lines - 1a through 1c, then at least one complete corresponding entry must be provided for Line 1d.   | Missing Data   | Reject   | Active      |
| F990PF-044  | Form 990-PF, Part XVII, Line 2a has a choice of 'Yes' indicated, then at least one complete entry must be provided in Line 2b.   | Missing Data   | Reject   | Active      |
| F990PF-053  | If the timestamp in the GTX key is after the due date of the return (four and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS.   | Incorrect Data | Reject   | Active      |

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| F990PF-054  | If Form 990-PF, Item G, "Final Return" checkbox is checked, then Part VII-A, Line 5 checkbox "Yes" must be checked.   | Incorrect Data            | Reject          | Active      |
| F990PF-055  | If Form 990-PF, Item G, "Final Return" checkbox is checked, then Part VI, line 11, AmountCreditedToNextYear, must be a value of zero.   | Incorrect Data            | Reject          | Active      |
| F990PF-056  | If Form 990-PF, Part I, Line 14, column (a) is greater than 50,000 and Part VIII, Line 2, column (a) contains a value, then each entry in Part VIII, Line 2 must have all of the following values: address, title, average hours per week and compensation.   | Missing Data              | Reject          | Active      |
| F990PF-057  | If Form 990-PF, Part I, Line 16a, 16b, or 16c, column (a) is greater than 50,000 and Part VIII, Line 3, column (a) contains a value, then each entry in Part VIII, Line 3 must have all of the following values: address, type of service and compensation.   | Missing Data              | Reject          | Active      |
| F990PF-058  | If Form 990-PF, Item G, "Final Return" checkbox is checked, then "Total Assets" (End of Year) Part II, Line 16, column (b) must be a value of zero.   | Incorrect Data            | Reject          | Active      |
| F990PF-059  | If Form 990-PF, Part VII-A, Line 15 checkbox is checked, then Item H checkbox "Section 4947(a)(1) nonexempt charitable trust" must be checked.  | Incorrect Data            | Reject          | Active      |
| F990PF-060  | If Form 990-PF, Part VII-A, Line 15 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      |
| F990PF-061  | If Form 990-PF, Part VII-A, Line 15 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      |
| F990PF-064  | If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (four and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.  | Incorrect Data            | Reject          | Active      |
| F990PF-065  | If Form 990-PF, [ Item H, checkbox "Section 501(c)(3) exempt private foundation" or checkbox "Section 4947(a)(1) nonexempt charitable trust" is checked ] and [Part VII-A, Line 7 has a choice of 'Yes' indicated OR Part II, Line 16(b) is greater than 5000], then Part XV, Line 2 checkbox must be checked OR at least one complete entry for submission information (Lines 2a through 2d) must be provided. | Missing Data              | Reject          | Active      |
| F990PF-902  | If Form 990-PF, Part VI, Line 1a checkbox is checked, then the organization must have a foundation code "02" in the e-file database.  | Database Validation Error | Reject          | Active      |
| F990PF-905  | If Form 990-PF, Item G, "Initial return of a former public charity" checkbox is not checked, then the EIN in the return must have been established as a private foundation return filer in the e-file database.   | Database Validation Error | Reject          | Active      |
| F990PF-906  | If Form 990-PF, Item G, "Initial return of a former public charity" checkbox is not checked, then Item H, the type of organization checked must match data in the e-file database.  | Database Validation Error | Reject          | Active      |
| FPYMT-018   | Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.   | Incorrect Data            | Reject          | Active      |
| FPYMT-036   | "Payment Amount" in the IRS Payment Record must not be greater than 200% of Form 990-PF, Part VI, Line 9, but cannot be greater than 99999999.  | Incorrect Data            | Reject          | Active      |
| R0000-002   | The return type must be specified for each return in the return header.   | Missing Data              | Reject and Stop | Active      |
| R0000-003   | The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.  | Missing Data              | Reject and Stop | Active      |

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| R0000-004   | The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.  | Data Mismatch    | Reject and Stop | Active      |
| R0000-007   | For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.   | Incorrect Data   | Reject          | Active      |
| R0000-014   | SSN of the Preparer in the Return Header cannot be all zeros or all nines.  | Incorrect Data   | Reject          | Active      |
| R0000-015   | EIN of the Preparer Firm in the Return Header must not equal all nines.   | Incorrect Data   | Reject          | Active      |
| R0000-017   | If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.  | Missing Data     | Reject          | Active      |
| R0000-018   | The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.  | Incorrect Data   | Reject          | Active      |
| R0000-019   | The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).  | Data Mismatch    | Reject          | Active      |
| R0000-020   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.   | Incorrect Data   | Reject          | Active      |
| R0000-021   | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.  | Incorrect Data   | Reject          | Active      |
| R0000-022   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.  | Incorrect Data   | Reject          | Active      |
| R0000-023   | If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".   | Incorrect Data   | Reject          | Active      |
| R0000-024   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.  | Incorrect Data   | Reject          | Active      |
| R0000-027   | There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.   | System Error     | Reject          | Active      |
| R0000-028   | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document" ). | Missing Document | Reject          | Active      |
| R0000-029   | If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.   | Missing Data     | Reject          | Active      |
| R0000-030   | In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.  | Data Mismatch    | Reject          | Active      |
| R0000-031   | Taxpayer PIN in the Return Header cannot equal all zeros.   | Incorrect Data   | Reject          | Active      |
| R0000-032   | Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".   | Missing Data     | Reject          | Active      |
| R0000-034   | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP then the City must be "APO" OR "FPO".   | Incorrect Data   | Reject          | Active      |

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| R0000-046   | For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.  | Incorrect Data   | Reject          | Active      |
| R0000-049   | Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).   | Incorrect Data   | Reject          | Active      |
| R0000-050   | Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.  | Incorrect Data   | Reject          | Active      |
| R0000-051   | The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.  | Data Mismatch    | Reject          | Active      |
| R0000-052   | The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.  | Data Mismatch    | Reject and Stop | Active      |
| R0000-054   | The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.   | Data Mismatch    | Reject and Stop | Active      |
| R0000-055   | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" 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   | Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.  | Missing Data     | Reject          | Active      |
| R0000-058   | An XML document that represents a binary attachment must have a valid reference to an attached file.   | Missing Data     | Reject          | Active      |
| R0000-060   | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.   | Incorrect Data   | Reject and Stop | Active      |
| R0000-067   | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.   | Incorrect Data   | Reject and Stop | Active      |
| R0000-075   | The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.   | Incorrect Data   | Reject          | Active      |
| R0000-079   | The EIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.   | Data Mismatch    | Reject and Stop | Active      |
| R0000-080   | The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.   | Data Mismatch    | Reject and Stop | Active      |
| R0000-081   | The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.   | Data Mismatch    | Reject and Stop | Active      |
| R0000-082   | The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.   | Missing Data     | Reject and Stop | Active      |
| R0000-083   | The EIN 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   | If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return. In future years, tax returns may be rejected if an SSN, or any number that is not a valid PTIN, is included in this field. | Incorrect Data   | Alert           | Active      |
| R0000-143   | Tax Year in the IRS Submission Manifest must have a value.   | Missing Data     | Reject and Stop | Active      |

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| R0000-144   | "Tax Year" in the Return Header must equal one of the following values for the processing year 2013 - ("2010", "2011", "2012")   | Incorrect Data            | Reject          | Active      |
| R0000-904   | Software ID in the Return Header must have passed testing for the form family and tax year.  | Database Validation Error | Reject and Stop | Active      |
| R0000-905   | Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.  | Database Validation Error | Reject and Stop | Active      |
| R0000-906   | Routing Transit Number (RTN) included in the return must be present in the e-File database.  | Database Validation Error | Reject          | Active      |
| R0000-922   | 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   | If "Final Return" or "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   | If "Amended Return" or (Superseded for 1120/1120S/1120-F) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.   | Duplicate Condition       | Reject          | Active      |
| R0000-933   | If "Amended Return" or (Superseded for 1120/1120S/1120-F) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.  | Duplicate Condition       | Reject          | Active      |
| R0000-934   | If the signature option "PIN Number" is selected (the element "SignatureOption" 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   | There may be no more than one binary attachment with Description "Binary Attachment 8453 Signature Document" present in the return.  | Incorrect Data            | Reject and Stop | Active      |
| R0000-937   | If Form 990-PF, Item G, "Initial return of a former public charity" checkbox is not checked, the the return type indicated in the Return Header must match the return type established with the IRS for the EIN.   | Database Validation Error | Reject          | Active      |
| R0000-939   | If the checkbox "Final Return" or "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 2012 - ("20121231", "20130131", "20130228", "20130331", "20130430", "20130531", "20130630", "20130731", "20130831", "20130930", "20131031", "20131130") 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 of the month. | Incorrect Data            | Reject          | Active      |
| SB-F990-001 | 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 ("typeOf501cOrganization" must have a value).  | Missing Data              | Reject          | Active      |
| SB-F990-002 | 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 | If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" first checkbox '...met 1/3 support test' ("SpclRuleMetOneThirdSuprtTest") is checked, then Item "Organization type" must 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      |

| Rule Number  | Rule Text   | Error Category | Severity | Rule Status |
|--------------|---|----------------|----------|-------------|
| SB-F990-004  | If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" second checkbox '...received total contributions of more than 1,000' ("SpclRuleRcvdTotContriMore1000" ) is checked or "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then Item "Organization type" must 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  | If Schedule B (Form 990, 990-EZ, or 990-PF), "Special Rules" third checkbox '...received some contributions no more than 1,000' ("SpclRuleRcvdTotContriUpTo1000") is checked, then 'total contribution amount' ("totalContributions") must have a value.  | Missing Data   | Reject   | Active      |
| SB-F990-012  | 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  | 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      |
| SJ-F5471-001 | If Schedule J (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.   | Incorrect Data | Reject   | Active      |
| SJ-F5471-002 | Schedule J (Form 5471), 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNumber' must have a value.  | 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 | Schedule M (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNumber' must have a value.   | Missing Data   | Reject   | Active      |
| SO-F5471-001 | If Schedule O (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.   | Incorrect Data | Reject   | Active      |
| SO-F5471-002 | Schedule O (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNumber' must have a value.   | Missing Data   | Reject   | Active      |
| STATE-001    | The agency to which a State Submission is filed must participate in the Fed/State program.  | Incorrect Data | Reject   | Active      |
| STATE-002    | 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    | 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      |



| Rule Number | Rule Text  | Error Category            | Severity        | Rule Status     |
|-------------|--|---------------------------|-----------------|-----------------|
| 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 <a href="http://irs.gov">irs.gov</a> 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"), then 'TaxYear' in the State Submission Manifest must be valid for the current or prior year returns that are being accepted by Modernized e-File (MeF).  | Incorrect Data            | Reject and Stop | Verbiage Change |
| STATE-018   | In the State Submission Manifest, if the Submission Category has a value of ("CORP" or "CORPEP" or "PART" or "PARTEP" OR "EO"), then (FederalEIN' and 'NameControl' ) or 'TempID' must have a value.   | Incorrect Data            | Reject and Stop | Active          |
| STATE-901   | The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.  | Database Validation Error | Reject          | Active          |
| STATE-902   | The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.  | Database Validation Error | Reject          | Active          |
| STATE-903   | Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database.   | Database Validation Error | Reject          | Active          |
| T0000-013   | The Message ID must be globally unique.  | Incorrect Data            | Reject and Stop | Active          |
| T0000-014   | The Submission ID must be globally unique.   | Incorrect Data            | Reject and Stop | Active          |
| T0000-015   | The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.  | Incorrect Data            | Reject and Stop | Active          |
| T0000-016   | The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).  | Incorrect Data            | Reject and Stop | Active          |
| T0000-017   | The Submission ID must be 20 characters in length.   | Incorrect Data            | Reject and Stop | Active          |
| T0000-900   | Transmission cannot be a duplicate of a previously accepted transmission.  | Duplicate Condition       | Reject and Stop | Active          |
| X0000-005   | The XML data has failed schema validation.   | XML Error                 | Reject and Stop | Active          |
| X0000-008   | The namespace declarations in the root element of the return ('Return' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile"). The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile"). | XML Error                 | Reject and Stop | Active          |
| X0000-009   | The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.   | XML Error                 | Reject and Stop | Active          |
| X0000-010   | For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.  | Incorrect Data            | Reject and Stop | Active          |
| X0000-011   | All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).   | Incorrect Data            | Reject and Stop | Active          |
| X0000-012   | The name of a binary attachment file must be less than or equal to 64 bytes.   | Incorrect Data            | Reject and Stop | Active          |

| Rule Number | Rule Text   | Error Category      | Severity        | Rule Status |
|-------------|---|---------------------|-----------------|-------------|
| 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 insize.  | Incorrect Data      | Reject          | Active      |
| X0000-029   | A binary attachment submitted in the PDF format must begin with the file header "%PDF-".  | Incorrect Data      | Reject and Stop | Active      |
| X0000-030   | The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/".  | Incorrect Data      | Reject and Stop | Active      |
| X0000-031   | Zip Entry names must consist of ASCII characters only.  | Incorrect Data      | Reject and Stop | Active      |
| X0000-032   | Unable to extract submission Zip Archive from the Message Attachment zip file.  | Incorrect Data      | Reject and Stop | Active      |
| X0000-033   | Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format.   | Incorrect Data      | Reject and Stop | Active      |