

## 990 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 'ForeignEntityReferenceIdNumber' must have a value.	Missing Document	Reject	Active
F990-100	If Form 990, Item I checkbox "501(c)" is checked, then Type of 501(c) Organization must be specified in the parenthesis ("typeOf501cOrganization" must have a value).	Missing Data	Reject	Active

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F990-103	If Form 990, Part V, Line 12a checkbox "Yes" is checked, then the Organization Type must be "4947(a)(1)".	Missing Data	Reject	Active
F990-104	If Form 990, Part V, Line 12a checkbox "Yes" 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 have a value.	Incorrect Data	Reject	Active
F990-105	If Form 990, Part V, Line 12a checkbox "Yes" 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
F990-109	If Form 990, Item H(a) checkbox "Yes" is checked, then either Form 990, Item H(b) checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
F990-110	If Form 990, Item H(a) checkbox "Yes" is checked, then Form 990, Item H(c) must contain an entry.	Missing Document	Reject	Active
F990-111	If Form 990, Part IV, Line 1, checkbox "Yes" is checked, then Schedule A (Form 990 or 990-EZ) must be present in the return.	Missing Document	Reject	Active
F990-112	If Form 990, Part IV, Line 2, checkbox "Yes" is checked, then Schedule B must be present in the return.	Missing Document	Reject	Active
F990-113	If Form 990, Part IV, Line 3, checkbox "Yes" is checked, then Schedule C must be present in the return.	Incorrect Data	Reject	Active
F990-115	If Form 990, Part IV, Line 4, checkbox "Yes" is checked, then Schedule C, must be present in the return.	Missing Document	Reject	Active
F990-116	If Form 990, Item I checkbox "501(c)" is checked and type of 501(c) Organization is equal to 4 or 5 or 6, then Part IV, Line 5, checkbox "Yes" or checkbox "No" must be checked..	Missing Document	Reject	Active
F990-117	Form 990, Part IV, Line 5, checkbox "Yes" is checked, then Schedule C must be present in the return.	Incorrect Data	Reject	Active
F990-118	If Form 990, Part IV, Line 6, checkbox "Yes" is checked, then Schedule D must be present in the return.	Missing Document	Reject	Active
F990-119	If Form 990, Part IV, Line 7, checkbox "Yes" is checked, then Schedule D must be present in the return.	Missing Document	Reject	Active
F990-120	Form 990, Part IV, Line 8, checkbox "Yes" is checked, then Schedule D must be present in the return.	Incorrect Data	Reject	Active
F990-122	If Form 990, If Part IV, Line 9, checkbox "Yes" is checked, then Schedule D must be present in the return.	Missing Document	Reject	Active
F990-123	If Form 990, Part IV, Line 10, checkbox "Yes" is checked, then Schedule D must be present in the return.	Missing Document	Reject	Active
F990-125	Form 990, Part X, Line 16 column (B) must equal the total of the column (B) amounts for Lines 1 through Line 9, Line 10c, Line 11, Line 12, Line 13, Line 14, and Line 15, 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
F990-127	If Form 990, Part IV, Line 13, checkbox "Yes" is checked, then Schedule E must be present in the return.	Missing Document	Reject	Active
F990-128	If Form 990, Part IV, Line 14b, checkbox "Yes" is checked, then Schedule F must be present in the return.	Missing Document	Reject	Active
F990-129	If Form 990, Part IV, Line 15, checkbox "Yes" is checked, then Schedule F must be present in the return.	Missing Document	Reject	Active

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F990-130	If Form 990, Part IV, Line 16, checkbox "Yes" is checked, then Schedule F must be present in the return.	Missing Document	Reject	Active
F990-131	If Form 990, Part IV, Line 17, checkbox "Yes" is checked, then Schedule G must be present in the return.	Missing Document	Reject	Active
F990-132	If Form 990, Part IV, Line 18, checkbox "Yes" is checked, then Schedule G must be present in the return.	Missing Document	Reject	Active
F990-133	If Form 990, Part IV, Line 19, checkbox "Yes" is checked, then Schedule G must be present in the return.	Missing Document	Reject	Active
F990-134	If Form 990, Part IV, Line 20, checkbox "Yes" is checked, then Schedule H must be present in the return.	Missing Document	Reject	Active
F990-135	If Form 990, Part IV, Line 21, checkbox "Yes" is checked, then Schedule I must be present in the return.	Missing Document	Reject	Active
F990-136	If Form 990, Part IV, Line 22, checkbox "Yes" is checked, then Schedule I must be present in the return.	Missing Document	Reject	Active
F990-137	If Form 990, Part IV, Line 23, checkbox "Yes" is checked, then Schedule J must be present in the return.	Missing Document	Reject	Active
F990-138	If Form 990, Part IV, Line 24a, checkbox "Yes" is checked, then Schedule K must be present in the return.	Missing Document	Reject	Active
F990-141	If Form 990, Part IV, Line 25a or 25b, checkbox "Yes" is checked, then Schedule L must be present in the return.	Missing Document	Reject	Active
F990-142	If Form 990, Part IV, Line 26, checkbox "Yes" is checked, then Schedule L must be present in the return.	Missing Document	Reject	Active
F990-143	If Form 990, Part IV, Line 27, checkbox "Yes" is checked, then Schedule L must be present in the return.	Missing Document	Reject	Active
F990-144	If Form 990, Part IV, Line 28a, checkbox "Yes" is checked, or Line 28b, checkbox "Yes" is checked, or Line 28c, checkbox "Yes" is checked, then Schedule L must be present in the return.	Missing Document	Reject	Active
F990-145	If Form 990, Part IV, Line 29, checkbox "Yes" is checked, or Line 30, checkbox "Yes" is checked, then Schedule M must be present in the return.	Missing Document	Reject	Active
F990-146	If Form 990, Part IV, Line 31, checkbox "Yes" is checked, then Schedule N must be present in the return.	Missing Document	Reject	Active
F990-147	If Form 990, Part IV, Line 32, checkbox "Yes" is checked, then Schedule N must be present in the return.	Missing Document	Reject	Active
F990-148	If Form 990, Part IV, Line 33, checkbox "Yes" is checked, then Schedule R must be present in the return.	Missing Document	Reject	Active
F990-149	If Form 990, Part IV, Line 34, checkbox "Yes" is checked, then Schedule R must be present in the return.	Missing Document	Reject	Active
F990-151	If Form 990, Part IV, Line 36, checkbox "Yes" is checked, then Schedule R must be present in the return.	Missing Document	Reject	Active
F990-152	If Form 990, Part IV, Line 37, checkbox "Yes" is checked, then Schedule R must be present in the return.	Missing Document	Reject	Active
F990-153	If Form 990, Part VII, Line 1a checkbox (immediately above the table) is not checked, then at least one complete entry must be present in Form 990, Part VII, Section A, Line 1a.	Missing Data	Reject	Active
F990-154	If Form 990, Part VII, Line 1a checkbox (immediately above the table) is checked, then at least one name and title must be present in Form 990, Part VII, Section A, Line 1a.	Missing Data	Reject	Active

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F990-155	Form 990, Part VIII, Line 12 column (A) must equal the total of Lines 1h, 2g, 3 column (A), 4 column (A), 5 column (A), 6d column (A), 7d column (A), 8c column (A), 9c column (A), 10c column (A), and 11e, plus or minus \$100. If a value is not provided for any of the lines involved in the calculation, treat that line as having the value zero.	Incorrect Data	Reject	Active
F990-156	If Form 990, Item H(a) checkbox "Yes" is checked and Item H(b) checkbox "No" is checked, then Affiliate Listing [AffiliateListing] must be attached.	Missing Document	Reject	Active
F990-157	If Form 990, Item B, "Terminated" checkbox is checked, then "Total Assets" (End of Year) Part X, Line 16(B) must have a value of zero.	Incorrect Data	Reject	Active
F990-158	If Form 990, Item B, "Terminated" checkbox is checked, Schedule N must be present in the return.	Missing Document	Reject	Active
F990-159	If Form 990, Part VIII, Line 8c, column (A) has an entry, then Part VIII, Line 8c column (A) must equal Part VIII, Line 8a minus Line 8b.	Incorrect Data	Reject	Active
F990-160	If Form 990, Part VIII, Line 9c, column (A) has an entry, then Part VIII, Line 9c column (A) must equal Part VIII, Line 9a minus Line 9b.	Incorrect Data	Reject	Active
F990-161	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 5, Line 7, or Line 8 checkbox is checked, then Schedule A, Part II, Line 1, column (e) must have a non-zero amount .	Incorrect Data	Reject	Active
F990-162	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
F990-163	Form 990, Part VIII, Line 6d column [A] must equal Part VIII, Line 6c(i) and Line 6c(ii) plus or minus \$10. 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
F990-164	Form 990, Part X, Line 33 column [A] must equal Part X, Line 16 column [A] minus Part X, Line 26 column [A] plus or minus \$10. If a value is not provided for any of the lines in this rule, treat that line as having the value of zero.	Incorrect Data	Reject	Active
F990-165	Form 990, Part X, Line 33 column [B] must equal the total of Part X, Line 16 column [B] minus Part X, Line 26 column [B] plus or minus \$10. If a value is not provided for any of the lines in this rule, treat that line as having the value of zero.	Incorrect Data	Reject	Active
F990-166	If Form 990, Part IV, Line 12, checkbox "Yes" is checked, then Schedule D must be present in the return.	Missing Document	Reject	Active
F990-167	"If form 990, either Item I checkbox "501(c)(3)" is checked or Item I checkbox "4947(a)(1)" is checked, then one Schedule A (Form 990 or 990-EZ) must be present in the return.	Missing Data	Reject	Active
F990-168	If Form 990, either Item I checkbox "501(c)(3)" is checked or Item I checkbox "4947(a)(1)" is checked, then Part IV, Line 4, checkbox "Yes" or checkbox "No" must be checked.	Missing Document	Reject	Active
F990-169	If Form 990, either Item I checkbox "501(c)(3)" is checked or [Item I checkbox "501(c)" is checked and type of 501(c) Organization is equal to 4] or Item I checkbox "4947(a)(1)" is checked, then Part IV, Line 25a, checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
F990-170	If Form 990, either Item I checkbox "501(c)(3)" is checked or [Item I checkbox "501(c)" is checked and type of 501(c) Organization is equal to 4] or Item I checkbox "4947(a)(1)" is checked, then Part IV, Line 25b, checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
F990-171	If any of Form 990, Part IV, Line 11a - 11f, checkbox "Yes" is checked, then Schedule D must be present in the return.	Missing Document	Reject	Active

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F990-173	Form 990, Schedule O, must be present in the return.	Missing Document	Reject	Active
F990-174	If Form 990, Part IX, Line 25(A) has a value other than zero, and Item I "Tax-exempt status" is either "501(c)(3)" or "501(c)(4)" or "4947(a)(1)", then Line 25(B), Line 25(C), and Line 25(D) must have a value.	Missing Data	Reject	Active
F990-175	If Form 990, Part IV, Line 20a, checkbox "Yes" is checked, then Form 990, Part IV, Line 20b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
F990-176	If Form 990, Part IV, Line 20b, checkbox "Yes" is checked and the tax period ending date in the Return Header is "20110331" or later, then a binary attachment with Description "Audited Financial Statements" must be present in the return.	Missing Document	Reject	Active
F990-177	If Form 990, Part IV, line 20b, checkbox "No" is checked and the tax period ending date in the Return Header is "20110331" or later, reject the return.	Incorrect Data	Reject and Stop	Active
F990-178	If Form 990, Item I "Tax-exempt status" is "501(c)(29)", then Line 13b and Line 13c must have a value.	Missing Data	Reject	Active
F990-179	If Form 990, Part V, Line 14a, checkbox "Yes" is checked, then Form 990, Part V, Line 14b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	Active
F990-180	If the "Tax Period Ending Date" in the Return Header equals one of the following values for a return filed for Tax Year 2010 - ("20101231", "20110131", "20110228", "20110331", "20110430", "20110531", "20110630", "20110731", "20110831", "20110930", "20111031", "20111130") and Schedule H [Form 990] is present in the return, then the return cannot be filed at this time. Please check the MeF web page under <a href="http://irs.gov">irs.gov</a> for more information.	Unsupported	Reject	Disabled
F990-181	If Form 990, Part IV, Line 35b, checkbox "Yes" is checked, then Schedule R must be present in the return.	Missing Document	Reject	Active
F990-182	Form 990, Part IX, Line 25 column (A) must equal the total of the column (A) amounts for Lines 1 through Line 24e, 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
F990-902	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	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
F990-908	For each entry in the Affiliate Listing [AffiliateListing], (Affiliate Listing is attached to Item H(b)), the combination of EIN, Name Control, and GEN (provided in Form 990), must match data in the e-file database.	Database Validation Error	Reject	Active
F990-910	"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	If "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
F990-913	Tax-exempt status specified in Item I, must match data in the efile database.	Database Validation 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

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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
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	Active
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	Active
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	Active
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	Active
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".	Incorrect Data	Reject	Active
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	Active
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject	Active

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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
R0000-079	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 <a href="http://irs.gov">irs.gov</a> 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
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
R0000-922	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

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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
R0000-939	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
SA-F990-100	If Schedule A (Form 990 or 990-EZ), Part I, Line 11 checkbox is checked, then at least one complete entry must be provided in the list "information about supported organizations" (Schedule A, Part I, Line 11h).	Missing Data	Reject	Active
SA-F990-101	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	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	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	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	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	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	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	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



Rule Number	Rule Text	Error Category	Severity	Rule Status
SA-F990-110	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	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	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	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
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
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

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	Schedule J (Form 5471), 'ForeignCorporationEIN' or 'ForeignEntityReferenceIdNumber' 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 'ForeignEntityReferenceIdNumber' 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 'ForeignEntityReferenceIdNumber' 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
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"), 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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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

Rule Number	Rule Text	Error Category	Severity	Rule Status
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
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