

990 BUSINESS RULES FOR TAX YEAR 2007

Version 2007v2.12

Rule Number	Rule Text	Error Category	Severity	Change From 2007v2.11 to 2007v2.12
F5471-002	If Form 5471, Item B, checkbox “3” is checked, then one or more “Category 3 Filer Statements” [Category3FilerStatement] must be attached.	Missing Document	Reject	
F5471-003	If 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	
F5471-005	If 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	
F5471-010	If 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	
F5471-014	If 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	
F5471-026	If 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	
F5471-029	If 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	
F5471-030	If 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	
F5471-031	If 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	
F5471-032	If 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	
F5471-033	If 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	
F990-002	If Form 990, Item H(a) checkbox “Yes” is checked, then Item H(c) checkbox “Yes” or checkbox “No” must be checked.	Missing Data	Reject	
F990-003	If Form 990, Item H(c) checkbox “No” is checked, then Partial Group Schedule [AffiliateListing] must be attached.	Missing Document	Reject	
F990-004	If Form 990, Item H(a) checkbox “Yes” is checked, then Item I must have a value.	Missing Data	Reject	
F990-005	If Form 990, Item J 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	
F990-011	If Form 990, Line 44(A) has a value greater than zero, and Item J “Organization type” is either “501(c)(3)” or “501(c)(4)” or “4947(a)(1)”, then Line 44(B), Line 44(C), and Line 44(D) must have a value.	Missing Data	Reject	
F990-021	Form 990, Line 73(B) must equal Line 21.	Data Mismatch	Reject	
F990-026	If Form 990, Item J checkbox “527” is not checked, then Line 78a checkbox “Yes” or checkbox “No” must be checked.	Missing Data	Reject	

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F990-027	If Form 990, Line 78a checkbox "Yes" is checked, then Line 78b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
F990-032	If Form 990, Line 81a is greater than zero, then Line 81b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
F990-038	If Form 990, Item J "Organization type" is either "501(c)(4)" or "501(c)(5)" or "501(c)(6)", then Line 85a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
F990-039	If Form 990, Item J "Organization type" is either "501(c)(4)" or "501(c)(5)" or "501(c)(6)", then Line 85b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
F990-040	If Form 990, Item J "Organization type" is "501(c)(7)", then Line 86a must have a value.	Missing Data	Reject	
F990-041	If Form 990, Item J "Organization type" is "501(c)(7)", then Line 86b must have a value.	Missing Data	Reject	
F990-042	If Form 990, Item J "Organization type" is "501(c)(12)", then Line 87a must have a value.	Missing Data	Reject	
F990-043	If Form 990, Item J "Organization type" is "501(c)(12)", then Line 87b must have a value.	Missing Data	Reject	
F990-048	If Form 990, Line 92 checkbox is checked, then the Organization Type must be "4947(a)(1)".	Data Mismatch	Reject	
F990-053	If Form 990, Line 92 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 have a value.	Incorrect Data	Reject	
F990-054	If Form 990, Line 92 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	
F990-055	If Form 990, Line 92 checkbox is not checked, then neither SSN nor PTIN of the Preparer nor EIN of the Preparer Firm can be provided.	Incorrect Data	Reject	
F990-060	If Form 990, Item J "Organization type" is either "501(c)(3)" or "501(c)(4)", then Line 89b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
F990-062	Form 990, Part I, line 18 plus line 19 plus line 20 must equal the amount on line 21.	Incorrect Data	Reject	
F990-063	Form 990, Part V-A, each entry must have all of the following values: Name, address, title, average hours per week, and compensation.	Missing Data	Reject	
F990-065	If either Item J checkbox "501(c)" is checked and type of 501(c) Organization is equal 3 ("TypeOf501cOrganization" has a value of 3 in parenthesis) or Item J checkbox "4947(a)(1)" is checked, then one Schedule A (Form 990 or 990-EZ) must be attached.	Missing Data	Reject	
F990-067	If Form 990, Item B, "Final Return" checkbox is checked, then "Total Assets" (End of Year) Line 59(B) must have a value of zero.	Incorrect Data	Reject	
F990-068	If Form 990, Item B, "Final Return" checkbox is checked, then Line 79 checkbox "Yes" must be checked.	Incorrect Data	Reject	
F990-069	If Form 990, Line 22b "Grants and allocations" "cash\$" has a value greater than zero, then "Cash Grants Paid Schedule" [CashGrantsPaidSchedule] must be attached.	Missing Document	Reject	
F990-070	If Form 990, Line 22a "DAF Grants and allocations" "cash\$" has a value greater than zero, then "DAF Cash Grants Paid Schedule" [DAF CashGrantsPaidSchedule] must be attached.	Missing Document	Reject	
F990-071	If Line 1e has a value equal to or greater than 5,000 and Item M checkbox is not checked, then Schedule B (Form 990, 990-EZ, or 990-PF) must be attached to the Return.	Missing Data	Reject	
F990-072	If Form 990, Part XI, Line 106 checkbox "Yes" is checked, then at least one entry must be provided in the list "Transfers to controlled organizations."	Missing Data	Reject	
F990-073	If Form 990, Part XI, Line 107 checkbox "Yes" is checked, then at least one entry must be provided in the list "Transfers from controlled organizations."	Missing Data	Reject	
F990-074	If Form 990, Part XI, Line 107 checkbox "Yes" is checked, then Line 108 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	

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F990-075	Form 990, Part XI, for each entry in the list "Transfers to controlled organizations", if a name is present, the address, EIN, amount, and description must be provided.	Missing Data	Reject	
F990-076	Form 990, Part XI, for each entry in the list "Transfers from controlled organizations", if a name is present, the address, EIN, amount, and description must be provided.	Missing Data	Reject	
F990-077	Form 990, Part I, Line 12 must equal the sum of Part I Line 1e, Line 2, Line 3, Line 4, Line 5, Line 6c, Line 7, Line 8d, Line 9c, Line 10c, and Line 11, 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	
F990-078	Form 990, Part I, Line 21 must equal Line 18 plus Line 19 plus Line 20, 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	
F990-079	Form 990, Part IV, Line 73(A) must equal Line 59(A) minus Line 66(A), 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	
F990-080	Form 990, Part IV, Line 73(B) must equal Line 59(B) minus Line 66(B), 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	
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	
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	
F990-903	For each entry in the Affiliate Listing (Affiliate Listing is attached to Item H(c)), the combination of EIN, Name Control and GEN (provided in Form 990), must match data in the e-file database.	Database Validation Error	Reject	
F990-904	If Form 990, Item H(a) checkbox "Yes" is checked, then the combination of EIN and GEN (Item I) must match data in the e-file database.	Database Validation Error	Reject	
F990-905	Organization type specified in Item J, must match data in the e-file database.	Database Validation Error	Reject	
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	
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	New
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop	
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	
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	
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	
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	
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	

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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	
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	
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	
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject	
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	
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	
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	
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	
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	
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	
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	
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	
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	
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	
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject	
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject	
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject	
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	
R0000-057	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject	

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R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject	
R0000-066	If "Final Return" 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	
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject And Stop	
R0000-072	"Tax Year" in the Return Header must equal one of the following values for the processing year 2008 - ("2005", "2006", "2007").	Incorrect Data	Reject	
R0000-073	If the checkbox "Final Return" 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 2007 - ("20071231", "20080131", "20080229", "20080331", "20080430", "20080531", "20080630", "20080731", "20080831", "20080930", "20081031", "20081130") 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	
R0000-079	The EIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Data Mismatch	Reject And Stop	
R0000-080	The TaxPeriodBeginDate present in the IRS Submission Manifest must match the TaxPeriodBeginDate provided in the Return Header.	Data Mismatch	Reject And Stop	
R0000-081	The TaxPeriodEndDate present in the IRS Submission Manifest must match the TaxPeriodEndDate provided in the Return Header.	Data Mismatch	Reject And Stop	
R0000-082	The TaxPeriodBeginDate and TaxPeriodEndDate must be provided in the IRS Submission Manifest.	Missing Data	Reject And Stop	
R0000-083	The EIN must be provided in the IRS Submission Manifest.	Missing Data	Reject And Stop	
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject	
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	
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	
R0000-909	If "Amended Return" or (Superseded for 1120/1120S) 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	
R0000-910	If "Amended Return" or (Superseded for 1120/1120S) 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	
SA-F990-001	If Schedule A(Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked, then Line 1 'Amount of lobbying expenditures' ("AmountOfLobbyingExpenditures") must have a value.	Missing Data	Reject	

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SA-F990-003	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 15(e) must have a value.	Missing Data	Reject	
SA-F990-004	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 16(e) must have a value.	Missing Data	Reject	
SA-F990-005	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 17(e) must have a value.	Missing Data	Reject	
SA-F990-006	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 19(e) must have a value.	Missing Data	Reject	
SA-F990-007	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 20(e) must have a value.	Missing Data	Reject	
SA-F990-008	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 21(e) must have a value.	Missing Data	Reject	
SA-F990-009	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 22(e) must have a value.	Missing Data	Reject	
SA-F990-010	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 23(e) must have a value.	Missing Data	Reject	
SA-F990-011	If Schedule A (Form 990 or 990-EZ), Part IV Line 10 checkbox is checked or Line 11a checkbox is checked or Line 11b checkbox is checked or Line 12 checkbox is checked, then Part IV-A Line 24(e) must have a value.	Missing Data	Reject	
SA-F990-015	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 29 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-016	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 30 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-017	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 31 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-018	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-019	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-020	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32c checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-021	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 32d checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-022	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33a checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	

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SA-F990-023	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33b checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-024	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33c checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-025	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33d checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-026	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33e checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-027	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33f checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-028	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33g checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-029	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 33h checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-032	If Schedule A (Form 990 or 990-EZ), Part IV Line 6 checkbox is checked, then Part V Line 35 checkbox "Yes" or checkbox "No" must be checked.	Missing Data	Reject	
SA-F990-033	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 38(b) must equal the amount entered on Part III Line 1 ("Amount of Lobbying Expenditures").	Data Mismatch	Reject	
SA-F990-034	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 40(b) must have a value.	Missing Data	Reject	
SA-F990-035	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 42(b) must equal 25% of Line 41(b). When doing this calculation if the remainder is greater than or equal to 0.5, round up to the next integer. If the remainder is less than 0.5, truncate.	Math Error	Reject	
SA-F990-036	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 43(b) must have a value.	Missing Data	Reject	
SA-F990-037	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has previously submitted Form 5768, then Part VI-A Line 44(b) must have a value.	Missing Data	Reject	
SA-F990-038	If Schedule A (Form 990 or 990-EZ), Part III Line 1 checkbox "Yes" is checked and organization has not previously submitted Form 5768, then Part VI-B Line i must equal the amount entered on Part III Line 1 ("Amount of Lobbying Expenditures").	Data Mismatch	Reject	
SA-F990-039	Schedule A (Form 990 or 990-EZ), Part I, for each entry in the list "Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees", if a name is present, the "Address of the employee," "Title," "Compensation," "Contributions to employee benefit plans," and the "Expense account" must be provided.	Missing Data	Reject	
SA-F990-040	Schedule A (Form 990 or 990-EZ), Part II-A, for each entry in the list "Compensation of the Five Highest Paid Independent Contractors for Professional Services", if a name is present, the "Address," "Type of Service," and "Compensation" must be provided.	Missing Data	Reject	
SA-F990-041	Schedule A (Form 990 or 990-EZ), Part II-B, for each entry in the list "Compensation of the Five Highest Paid Independent Contractors for Other Services", if a name is present, the "Address," "Type of Service," and "Compensation" must be provided.	Missing Data	Reject	

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SA-F990-042	If any one of Schedule A (Form 990 or 990-EZ), Part VII, Line 51a(i), Line 51a(ii), Line 51b(i), Line 51b(ii), Line 51 b(iii), Line 51 b(iv), Line 51 b(v), Line 51 b(vi) or Line 51 c has a choice of 'Yes' indicated, then Line 51 (d) must have at least one complete entry.	Missing Data	Reject	
SA-F990-043	If Schedule A (Form 990 or 990-EZ), Part VII, Line 52a checkbox "Yes" is checked, Line 52b must have at least one complete entry.	Missing Data	Reject	
SA-F990-044	If Schedule A (Form 990), Part III, Line 4a checkbox "Yes" is checked, then Line 4d must have a value.	Missing Data	Reject	
SA-F990-045	If Schedule A (Form 990), Part III, Line 4a checkbox "Yes" is checked, then Line 4e must have a value.	Missing Data	Reject	
SA-F990-047	If Schedule A (Form 990 or 990-EZ), Part IV, Line 13 checkbox is checked, then at least one complete entry must be provided in the list "information about supported organizations".	Missing Data	Reject	
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	
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	
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	
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	
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	
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	
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	
STATE-001	The agency to which a State Submission is filed must participate in the Fed/State program.	Incorrect Data	Reject	
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	

Rule Number	Rule Text	Error Category	Severity	Change From 2007v2.11 to 2007v2.12
STATE-003	A copy of an IRS EO Submission is created only for states that participate in the Fed/State program.	Unsupported	Reject	
STATE-005	The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.	Data Mismatch	Reject	
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	
STATE-007	The IRS Submission ID referenced in the State Submission must be that of an IRS Return.	Incorrect Data	Reject	
STATE-901	The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.	Database Validation Error	Reject	
STATE-902	The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.	Database Validation Error	Reject	
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	
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop	
T0000-013	The Message ID must be globally unique.	Incorrect Data	Reject And Stop	
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject And Stop	
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	
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	
T0000-017	The Submission ID must be 20 characters in length.	Incorrect Data	Reject And Stop	
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop	
X0000-005	The XML data has failed schema validation.	XML Error	Reject And Stop	
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' 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 ").The namespace prefix "SOAP" shall be bound to the namespace " http://schemas.xmlsoap.org/soap/envelope/ " (xmlns:SOAP=" http://schemas.xmlsoap.org/soap/envelope/ ") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop	
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	
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop	

Rule Number	Rule Text	Error Category	Severity	Change From 2007v2.11 to 2007v2.12
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	
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	
X0000-012	The name of a binary attachment file must be less than or equal to 64 bytes.	Incorrect Data	Reject And Stop	
X0000-015	Each zip entry in the Attachment Zip file must end with ".zip" extension.	Data Mismatch	Reject And Stop	
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject And Stop	
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	
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	
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	
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	
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	
X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject And Stop	
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject And Stop	
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	
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject	
X0000-028	A single PDF file must not exceed 60MB in size.	Incorrect Data	Reject	
X0000-029	A binary attachment submitted in the PDF format must begin with the file header "%PDF-".	Incorrect Data	Reject And Stop	
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	