

1094-C BUSINESS RULES FOR TAX YEAR 2015  
Version 2015 v2.0

| Error Code | Rule Number  | Business Rule Text  | Error Category | Severity     | Status | Nature of Changes                |
|------------|--------------|---|----------------|--------------|--------|----------------------------------|
| AIREX100   | 1094C-001-01 | Form 1094C 'SubmissionId' must not be a duplicate of another 'SubmissionId' within the same transmission.   | Incorrect Data | Reject       | Active |                                  |
| AIREX113   | 1094C-002-01 | Form 1094C 'TaxYr' must match the year of the schema versions being supported by the AIR system.  | Incorrect Data | Reject       | Active |                                  |
| AIREX117   | 1094C-003-01 | Form 1094C 'BusinessName' within 'EmployerInformationGrp' must have a value.  | Missing Data   | Reject       | Active |                                  |
| AIREX126   | 1094C-004-01 | Form 1094C, 'BusinessName' and 'EmployerEIN' in 'EmployerInformationGrp' must match the IRS database.   | Data Mismatch  | Reject       | Active | Changed Associated Error Code(s) |
| AIRBR848   | 1094C-005    | Form 1094C 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value equal to "BUSINESS_TIN".  | Incorrect Data | Report Error | Active |                                  |
| AIREX118   | 1094C-006-01 | Form 1094C 'EmployerEIN' within 'EmployerInformationGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).                           | Incorrect Data | Reject       | Active |                                  |
| AIREX119   | 1094C-007-01 | Form 1094C 'EmployerEIN' within 'EmployerInformationGrp' must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).    | Incorrect Data | Reject       | Active |                                  |
| AIRBR803   | 1094C-008    | Form 1094C 'MailingAddressGrp' within 'EmployerInformationGrp' must be present.   | Missing Data   | Report Error | Active |                                  |
| AIRBR902   | 1094C-009    | Form 1094C 'ContactNameGrp' within 'EmployerInformationGrp' must be present.  | Missing Data   | Report Error | Active |                                  |
| AIRBR804   | 1094C-010    | Form 1094C 'ContactPhoneNum' within 'EmployerInformationGrp' must have a value.   | Missing Data   | Report Error | Active |                                  |
| AIRBR903   | 1094C-011    | If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'BusinessName' within 'GovtEntityEmployerInfoGrp' must have a value.                 | Missing Data   | Report Error | Active |                                  |
| AIRBR903   | 1094C-012    | If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'BusinessName' within 'GovtEntityEmployerInfoGrp' must have a value.                       | Missing Data   | Report Error | Active |                                  |
| AIREX127   | 1094C-013-01 | Form 1094C 'BusinessName' and 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must match the IRS database.   | Data Mismatch  | Reject       | Active |                                  |
| AIRBR806   | 1094C-014    | If Form 1094C 'EmployerEIN' in 'GovtEntityEmployerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value equal to "BUSINESS_TIN".                                  | Incorrect Data | Report Error | Active |                                  |
| AIREX120   | 1094C-015-01 | If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.                  | Missing Data   | Reject       | Active |                                  |
| AIREX120   | 1094C-016-01 | If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.                       | Missing Data   | Reject       | Active |                                  |
| AIREX121   | 1094C-017-01 | Form 1094C, 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).                       | Incorrect Data | Reject       | Active |                                  |
| AIREX122   | 1094C-018-01 | Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros). | Incorrect Data | Reject       | Active |                                  |
| AIRBR810   | 1094C-019    | If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' must have a value.                 | Missing Data   | Report Error | Active |                                  |
| AIRBR905   | 1094C-020    | If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value.                    | Missing Data   | Report Error | Active |                                  |
| AIRBR905   | 1094C-021    | If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value.                     | Missing Data   | Report Error | Active |                                  |
| AIRBR905   | 1094C-022    | If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value.               | Missing Data   | Report Error | Active |                                  |
| AIRBR811   | 1094C-023    | If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value.                   | Missing Data   | Report Error | Active |                                  |

|          |              |   |                |              |        |  |
|----------|--------------|---|----------------|--------------|--------|--|
| AIRBR811 | 1094C-024    | If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value.  | Missing Data   | Report Error | Active |  |
| AIRBR811 | 1094C-025    | If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value.  | Missing Data   | Report Error | Active |  |
| AIRBR812 | 1094C-026    | Form 1094C 'Form1095CAttachedCnt' must have a value.  | Missing Data   | Report Error | Active |  |
| AIRBR813 | 1094C-027    | Form 1094C 'Form1095CAttachedCnt' must match the count of Form 1095Cs attached to Form 1094C.   | Incorrect Data | Report Error | Active |  |
| AIRBR814 | 1094C-028    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked, then 'TotalForm1095CALEMemberCnt' must have a non-zero value.  | Missing Data   | Report Error | Active |  |
| AIRBR815 | 1094C-029    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'TotalForm1095CALEMemberCnt' must not have a value.   | Incorrect Data | Report Error | Active |  |
| AIRBR816 | 1094C-030-01 | If Form 1094C, checkbox 'AuthoritativeTransmittalInd' is checked, then 'AggregatedGroupMemberCd' must have a choice of "Yes" or "No" indicated.   | Missing Data   | Report Error | Active |  |
| AIRBR817 | 1094C-031-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'AggregatedGroupMemberCd' must not have a choice of "Yes" or "No" indicated.  | Incorrect Data | Report Error | Active |  |
| AIRBR818 | 1094C-032-01 | If Form 1094C 'AggregatedGroupMemberCd' has a choice of "No" indicated, then 'BusinessName' within 'OtherALEMembersGrp' must not have a value.  | Incorrect Data | Report Error | Active |  |
| AIRBR818 | 1094C-033-01 | If Form 1094C 'AggregatedGroupMemberCd' has a choice of "No" indicated, then 'EIN' within 'OtherALEMembersGrp' must not have a value.   | Incorrect Data | Report Error | Active |  |
| AIRBR819 | 1094C-034    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'QualifyingOfferMethodInd' must not be checked.  | Missing Data   | Report Error | Active |  |
| AIRBR820 | 1094C-035    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'QlfyOfferMethodTrnstReliefInd' must not be checked.   | Missing Data   | Report Error | Active |  |
| AIRBR821 | 1094C-036    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'Section4980HReliefInd' must not be checked.   | Missing Data   | Report Error | Active |  |
| AIRBR822 | 1094C-037    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'NinetyEightPctOfferMethodInd' must not be checked.  | Missing Data   | Report Error | Active |  |
| AIRBR823 | 1094C-038-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and none of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) have a choice of "Yes" indicated, then 'MinEssentialCvrOffrCd' (within 'YearlyALEMemberDetail') must have a choice of "Yes" or "No" indicated.   | Incorrect Data | Report Error | Active |  |
| AIRBR824 | 1094C-039-01 | If Form 1094C, checkbox 'QlfyOfferMethodTrnstReliefInd' is checked, then 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' must not have a choice of "No" indicated.   | Incorrect Data | Report Error | Active |  |
| AIRBR825 | 1094C-040-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then the 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' must not have the choice of "Yes" or "No" indicated.   | Incorrect Data | Report Error | Active |  |
| AIRBR823 | 1094C-041-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' have neither choices "Yes" or "No" indicated, then at least one of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must have a choice of "Yes" or "No" indicated.   | Missing Data   | Report Error | Active |  |
| AIRBR825 | 1094C-042-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must not have a choice of "Yes" or "No" indicated.   | Incorrect Data | Report Error | Active |  |
| AIRBR826 | 1094C-043-01 | If Form 1094C 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' has a choice of "Yes" indicated, then either all 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" indicated or none of the 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" or "No" indicated. | Incorrect Data | Report Error | Active |  |

|                      |              |   |                |              |        |                                  |
|----------------------|--------------|---|----------------|--------------|--------|----------------------------------|
| AIRBR827             | 1094C-044-01 | If Form 1094C 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' has a choice of "No" indicated, then either all 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "No" indicated or none of the 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" or "No" indicated. | Incorrect Data | Report Error | Active |                                  |
| AIRBR854             | 1094C-045-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'NinetyEightPctOfferMethodInd' is not checked, and 'ALEMemberFTECnt' in 'YearlyALEMemberDetail' is zero or has no value, then at least one occurrence of 'ALEMemberFTECnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') must have a value greater than zero.                               | Missing Data   | Report Error | Active |                                  |
| AIRBR830<br>AIRBR856 | 1094C-047    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEMemberFTECnt' must not have a value.  | Incorrect Data | Report Error | Active | Changed Associated Error Code(s) |
| AIRBR831             | 1094C-048    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and all of the 'TotalEmployeeCnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') are either zero or has no value, then 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' must have a value greater than zero.   | Missing Data   | Report Error | Active |                                  |
| AIRBR833<br>AIRBR836 | 1094C-049    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'TotalEmployeeCnt' must be zero or not have a value.  | Incorrect Data | Report Error | Active |                                  |
| AIRBR831             | 1094C-050    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' is zero or has no value, then there must be one or more occurrences of 'TotalEmployeeCnt' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp'.   | Missing Data   | Report Error | Active |                                  |
| AIRBR835             | 1094C-051    | Each occurrence of Form 1094C, 'TotalEmployeeCnt' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must be equal to or greater than the corresponding 'ALEMemberFTECnt'.  | Incorrect Data | Report Error | Active |                                  |
| AIRBR837             | 1094C-052-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated and no 'AggregatedGroupInd' in each of the 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' is checked, then checkbox 'AggregatedGroupInd' in 'YearlyALEMemberDetail' must be checked.   | Missing Data   | Report Error | Active |                                  |
| AIRBR838<br>AIRBR840 | 1094C-053    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then none of the checkboxes 'AggregatedGroupInd' must be checked.  | Incorrect Data | Report Error | Active |                                  |
| AIRBR837             | 1094C-054-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated and checkbox 'AggregatedGroupInd' in 'YearlyALEMemberDetail' is not checked, then at least one 'AggregatedGroupInd' checkbox in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must be checked.  | Missing Data   | Report Error | Active |                                  |
| AIRBR853             | 1094C-055    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'Section4980HReliefInd' is checked and none of the 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' have a value, then 'ALEsect4980HTrnstReliefCd' in 'YearlyALEMemberDetail' must have a value.   | Missing Data   | Report Error | Active |                                  |
| AIRBR841<br>AIRBR843 | 1094C-056    | If Form 1094C checkbox 'Section4980HReliefInd' is not checked then 'ALEsect4980HTrnstReliefCd' must not have a value.   | Incorrect Data | Report Error | Active |                                  |
| AIRBR842<br>AIRBR844 | 1094C-057    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEsect4980HTrnstReliefCd' must not have a value.  | Incorrect Data | Report Error | Active |                                  |
| AIRBR853             | 1094C-058    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'Section4980HReliefInd' is checked and 'ALEsect4980HTrnstReliefCd' in 'YearlyALEMemberDetail' does not have a value, then at least one 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a value.   | Missing Data   | Report Error | Active |                                  |
| AIRBR845             | 1094C-059    | If any occurrence of Form 1094C 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' has a value, then the same value must be used for all occurrences of 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' that have a value.   | Incorrect Data | Report Error | Active |                                  |

|          |              |   |                |              |        |          |
|----------|--------------|---|----------------|--------------|--------|----------|
| AIRBR906 | 1094C-060-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated, then 'BusinessName' in 'OtherALEMembersGrp' must have a value.   | Missing Data   | Report Error | Active |          |
| AIRBR906 | 1094C-061    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'EIN' in 'OtherALEMembersGrp' has a value, then 'BusinessName' in 'OtherALEMembersGrp' must have a value.   | Missing Data   | Report Error | Active |          |
| AIRBR907 | 1094C-062    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'BusinessName' in 'OtherALEMembersGrp' must not have a value.   | Incorrect Data | Report Error | Active |          |
| AIRBR846 | 1094C-063-01 | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated, then 'EIN' in 'OtherALEMembersGrp' must have a value.  | Missing Data   | Report Error | Active |          |
| AIRBR846 | 1094C-064    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'BusinessName' in 'OtherALEMembersGrp' has a value, then 'EIN' in 'OtherALEMembersGrp' must have a value.   | Missing Data   | Report Error | Active |          |
| AIRBR847 | 1094C-065    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked then 'EIN' in 'OtherALEMembersGrp' must not have a value.   | Incorrect Data | Report Error | Active |          |
| AIRBR824 | 1094C-066-01 | If Form 1094C checkbox 'NinetyEightPctOfferMethodInd' is checked then 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' must not have a choice of "No" indicated.  | Incorrect Data | Report Error | Active |          |
| AIRBR800 | 1094C-067    | Form 1094C 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value.  | Missing Data   | Report Error | Active |          |
| AIRBR805 | 1094C-068    | If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value   | Missing Data   | Report Error | Active |          |
| AIREX110 | 1094C-069    | If Form 1094C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueSubmissionId' must have a value.   | Missing Data   | Reject       | Active |          |
| AIREX102 | 1094C-070    | If Form 1094C 'CorrectedInd' has a choice of "Yes" indicated, then no Form(s) 1095C can be attached.  | Missing Data   | Reject       | Active |          |
| AIREX108 | 1094C-071    | If Form 1094C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueSubmissionId' must not have a value.  | Missing Data   | Reject       | Active |          |
| AIREX111 | 1094C-072    | Form 1094C 'CorrectedUniqueSubmissionId' within 'CorrectedSubmissionInfoGrp' must be unique within the transmission.  | Incorrect Data | Reject       | Active |          |
| AIREX124 | 1094C-073-01 | If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then it must be equal to nine digits.   | Incorrect Data | Reject       | Active |          |
| AIREX123 | 1094C-074-01 | If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then it must not contain alpha characters.  | Incorrect Data | Reject       | Active |          |
| AIRBR857 | 1094C-075    | If Form 1094C 'EIN' in 'OtherALEMembersGrp' has a value, then 'TINRequestTypeCd' within 'OtherALEMembersGrp' must have a value.   | Missing Data   | Report Error | Active |          |
| AIRBR858 | 1094C-076    | If Form 1094C 'EIN' in 'OtherALEMembersGrp' has a value, then 'TINRequestTypeCd' within 'OtherALEMembersGrp' must have a value equal to "BUSINESS_TIN".   | Incorrect Data | Report Error | Active |          |
| AIRBR859 | 1094C-077    | Form 1094C 'EIN' within 'OtherALEMembersGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).   | Incorrect Data | Report Error | Active |          |
| AIRBR860 | 1094C-078    | Form 1094C 'EIN' within 'OtherALEMembersGrp' must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).  | Incorrect Data | Report Error | Active |          |
| AIRTN500 | 1094C-079    | Form 1094C 'BusinessName' and 'EIN' within 'OtherALEMembersGrp' must match the efile database.  | Data Mismatch  | Report Error | Active |          |
| AIRBR832 | 1094C-080    | Form 1094C 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' must be equal to or greater than the corresponding 'ALEMemberFTECnt'.  | Data Mismatch  | Report Error | Active |          |
| AIRBR854 | 1094C-081    | If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'NinetyEightPctOfferMethodInd' is not checked, and all of the 'ALEMemberFTECnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') are either zero or has no value, then 'ALEMemberFTECnt' in 'YearlyALEMemberDetail' must have a value greater than zero. | Missing Data   | Report Error | Active |          |
| AIREX131 | 1094C-082    | Form 1094-C 'OriginalUniqueSubmissionId' must be unique within the transmission   | Incorrect Data | Reject       | New    | New Rule |
| AIREX133 | 1094C-083    | If Form 1094-C 'OriginalUniqueSubmissionId' is present, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that has not already been successfully replaced.   | Data Mismatch  | Reject       | New    | New Rule |

|          |           |   |                |        |     |          |
|----------|-----------|---|----------------|--------|-----|----------|
| AIREX130 | 1094C-084 | If Form 1094C 'OriginalUniqueSubmissionId' is present, then it must match the Unique Submission ID ('ReceiptId'   'SubmissionId') of a Submission containing original records that was rejected.  | Data Mismatch  | Reject | New | New Rule |
| AIREX132 | 1094C-085 | If Form 1094C 'OriginalUniqueSubmissionId' is present, then Manifest 'TransmissionTypeCd' must equal "R"  | Incorrect Data | Reject | New | New Rule |
| AIREX134 | 1094C-086 | If Form 1094-C 'CorrectedUniqueSubmissionId' is present, then the Unique Submission ID ('ReceiptId'   'SubmissionId') of the 'CorrectedUniqueSubmissionId' must match a Unique Submission ID from a Submission that was previously accepted by IRS. | Data Mismatch  | Reject | New | New Rule |
| AIREX112 | 1094C-087 | If Form 1094C 'CorrectedInd' has a choice of "No" indicated, then at least one Form 1095C must be attached.   | Incorrect Data | Reject | New | New Rule |