

| Rule Number | Business Rule Text | Error Category | Severity | Status | Nature of Changes |
|--------------|--|----------------|--------------|---------|-------------------|
| 1094B-001-02 | Form 1094B 'SubmissionId' must not be a duplicate of another 'SubmissionId' within the same transmission. | Incorrect Data | Reject | Active | |
| 1094B-002-01 | Form 1094B 'TaxYr' must match the year of the schema versions being supported by the AIR system. | Incorrect Data | Reject | Active | |
| 1094B-004-01 | If Form 1094B 'EmployerEIN' has a value, then 'TINRequestTypeCd' must have a value equal to "BUSINESS_TIN". | Incorrect Data | Report Error | Active | |
| 1094B-007-01 | Form 1094B 'BusinessName' and 'EmployerEIN' must match the IRS database. | Data Mismatch | Reject | Active | |
| 1094B-008-01 | Form 1094B 'ContactNameGrp' required elements must have a value. | Missing Data | Report Error | Active | |
| 1094B-009-01 | Form 1094B 'ContactPhoneNum' must have a value. | Missing Data | Report Error | Active | |
| 1094B-010-02 | Form 1094B 'MailingAddressGrp' must have a value (either USAddressGrp or ForeignAddressGrp). | Missing Data | Report Error | Active | |
| 1094B-011 | Form 1094B 'Form1095BAttachedCnt' must have a value. | Missing Data | Report Error | Active | |
| 1094B-012 | Form 1094B 'Form1095BAttachedCnt' must match the count of Form 1095Bs attached to Form 1094B. | Incorrect Data | Report Error | Active | |
| 1094B-013 | Form 1094B 'TINRequestTypeCd' must have a value. | Missing Data | Report Error | Active | |
| 1094B-014 | Form 1094B 'OriginalUniqueSubmissionId' must be unique within the transmission. | Incorrect Data | Reject | Active | |
| 1094B-015-01 | If Form 1094B 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that have not already been successfully replaced. | Data Mismatch | Reject | Active | |
| 1094B-016-02 | If Form 1094B 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that was rejected in a partially accepted transmission. | Data Mismatch | Reject | Active | |
| 1094B-017-01 | If Form 1094B 'OriginalUniqueSubmissionId' has a value, then Manifest 'TransmissionTypeCd' must equal "R". | Incorrect Data | Reject | Active | |
| 1094B-019 | Form 1094B 'TaxYr' must match the Manifest 'PaymentYr'. | Data Mismatch | Reject | Active | |
| 1094B-022 | If 'TestFileCd' has a value of "T" and the 1094-B 'EmployerEIN' is present, then-the 'EmployerEIN' must match the reference data set. | Data Mismatch | Reject | New | New Rule |
| Shared-010 | If 'TestFileCd' has a value of "T" and the Information Return has an 'EmployerEIN' present, then it must match the reference data set. | Data Mismatch | Reject | Deleted | Deleted Rule |