

Error Code	Error Message	Business Rule	Rejection Level	Form Types
005	No value ItemReference elements were found within SOAP: Envelope. Validation processing aborted after SOAP : Envelope document.	No value Item Reference elements were found within SOAP	Transmission	All
029	The Originator EFIN is not Valid.	EFIN of the originator must be a valid EFIN.	Origin	All
100	The PIN and EFIN combination in the Origin Header is required for signature.	If the efileRole is equal to Reporting Agent or IRS Agent, the EFIN/PIN combination must be present in the Origin Header, and must be valid.	Origin	All 94x
101	The PIN and EFIN combination in the Origin Header is not valid.	If the efileRole is equal to Large Taxpayer, the EFIN/PIN combination must be present in the Origin Header, and must be valid.	Origin	All 94x
102	The itemCount <EltVal> does not equal the total number of ItemReference elements in the OriginManifest.	itemCount must equal the number of items within the batch	Transmission	All
104	The Documents contained in the return record are not as specified in the parameters of the Return Data Schema for <ReturnType>.	For Return types, the contents of the item must be within the defined parameters of the ReturnData schema for that returns type (i.e. ReturnData940.xsd).	Return	All 94x
106	The Signature (PIN) for this return is required.	If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the return Signer Group must be present in the Return Header.	Return	All 94x
107	The Signature (PIN) for this return is not valid for the EIN.	If the Type in the Origin Header is equal to ERO, Online Filer, or Financial Agent, the Signature (PIN) must be valid for that returns EIN.	Return	All 94x
110	The Return Signer Group is not allowed for the Originator Type <EltVal>.	If the Type in the Origin Header is equal to reporting Agent, IRS Agent, or Large Taxpayer, the Return Signer Group must NOT be present in the Return Header.	Return	All 94x
111	The Document count does not equal the number of documents submitted for the return.	The value of ReturnData@documentCount must equal the number of documents in the return.	Return	All 94x
201	The Tax Period End Date <EltVal> is not valid for the Form Type <ReturnType>.	For Return types, if the Form Type is either 940, 940PR, or 944, the tax period end date must be December 31st of the year immediately preceding the date of receipt for the transmission.	Return	All 940 & 944

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202	The Tax Period End Date <EltVal> is not valid for the Form Type <ReturnType>.	For Return types, if the Form Type is either 941, 941SS, or 941PR, the tax period end date must be for the month ended March, June, September, or December. The date must already have passed (no pre-filing), and be within the valid range of accepted quarter.	Return	All 941
203	The Return Filing Date <EltVal> is past the filing deadline of <EltVal2>.	The Return Filing Date for forms 940, 940PR, or 944 is past the filing deadline for this year.	Return	All 940 & 944
204	Element not valid for the tax period <EltVal>.	CobraAssistance is present but Consolidated Omnibus Reconciliation Act (COBRA) is not authorized during this tax return time frame.	Return	941 941PR 941SS 944
226	For the choice element in the Return Header, either the control or Check Digit must be present.	Either the Name Control or Check Digit must be present in the Return Header.	Return	All 94x
235	The character value of <EltVal> is outside the pattern value of <enum>.	For elements with definitions outside strictly alpha, numeric, or alphanumeric provide the following Error Message.	Return	All
236	The length of <EltVal> does not conform to the schema.	The length of the value in the element does not meet the schema definition.	Origin	All 94x
236	The length of <EltVal> does not conform to the schema.	The length of the value in the element does not meet the schema definition.	Return	All 94x
237	The Text <EltVal> contains non-printable characters.	The element value contains characters which are not printable.	Return	All 94x
238	The Text <EltVal> contains leading or trailing spaces or contains two consecutive spaces.	The element value contains spaces which are leading or consecutive inside the value.	Return	All 94x
266	The State code <EltVal> is outside the pattern value of state code in schema.	The two character state code in the Return Header must be one of the valid values defined for state type in the schema.	Return	All 94x
271	The first 3 positions of the Zip code <EltVal> are not valid for the State Code <EltVal2>.	The first three digits of the ZIP Code must be valid for the State Code entered in the Return Header.	Return	All 94x
272	CreditReduction is checked but StateCreditReductionGroup is not present.	State Credit Reduction fields must be present on Schedule A when Credit Reduction is checked.	Return	Form 940 & 940PR

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273	StateCreditReductionGroup is present but CreditReduction is not checked.	Credit Reduction must be checked when State Credit Reduction fields are present on Schedule A.	Return	Form 940 & 940PR
274	If TotalCreditReductionAmt <EltVal> is significant then CreditReductionAmt <EltVal2> must also be significant.	If Schedule A/TotalCreditReductionAmt is greater than zero, then CreditReductionAmt must also be greater than zero.	Return	Form 940 & 940PR
275	<EltVal> is not a valid CreditReductionStateCode or is a duplication.	The value of CreditReductionStateCode must be an authorized Credit Reduction State, and can only be used once.	Return	Form 940 & 940PR
276	Credit Reduction State must be both the SingleStateCode <EltVal> and Schedule A/CreditReductionStateCode <EltVal2>.	Credit Reduction State must be included both as SingleStateCode and Schedule A/CreditReductionStateCode.	Return	Form 940 & 940PR
278	Only one StateCreditReductionGroup is allowed in conjunction with SingleStateCode.	If SingleStateCode is also a valid Credit Reduction State, only one instance of Schedule A/StateCreditReductionGroup is allowed.	Return	Form 940 & 940PR
286	Both SingleStateCode and MultiStateCode are present. Only one selection is allowed.	SingleStateCode cannot be present when MultiStateCode is present on Schedule A.	Return	Form 940 & 940PR
287	<EltVal> is not a valid USStateAndTerritoryNonCRTtype type or is a duplication.	The State value of MultiStateContribution must be listed on IRS form 940 Schedule A, and can only be listed once.	Return	Form 940 & 940PR
288	MultiStateContribution is checked but MultiStateCode is not present.	MultiStateCode fields must be present on Schedule A when MultiStateContribution is checked.	Return	Form 940 & 940PR
289	MultiStateCode is present but MultiStateContribution is not checked.	MultiStateContribution must be checked when MultiStateCode fields are present on Schedule A.	Return	Form 940 & 940PR
300	The Bank Account Number entered was not valid.	In the Payment Record, Bank Account Number can not equal all zeros or all blanks.	Return	94X Payment
301	The Routing Transit Number entered <EltVal> is not present on the Financial Organization Master File.	The RTN must be present on the Financial Organization Master File (FOMF) and the banking institution must process Electronic Funds Transfer (EFT).	Return	94X Payment

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302	The Payment Amount Requested <EltVal> did not equal the Balance due per the return, or it is in excess of the payment threshold amount (\$500 for Forms 940, \$2,500 for Forms 941 and 944).	The Payment Amount must be equal to the Balance Due on the Return, and can not exceed the direct payment threshold (\$500 for 940, \$2,500 for 941 and 944).	Return	94X Payment
305	The Taxpayer Daytime Phone must not be all zeros.	The telephone number can not be all zeros.	Return	94X Payment
308	You have submitted a Payment Record, but have provided a check digit in lieu of a name control in the return header. The name control must be entered.	If a return record contains an associated Payment record, then the entry for the choice element Name Control/CheckDigit, must be the Name Control. The Check Digit will not be valid for Payment Processing.	Return	All Return Types
309	The Routing Transit Number entered <EltVal> is not valid for this type of transaction.	If the RTN in the payment record is equal to one of the following RTN's: 061036000, 061036013, 061036026, 091036164, 071036207, and 071036210.	Return	94x Payment
414	Our records indicate that an electronically filed return has already been submitted and accepted for this EIN, Tax Period, and Form Type.	For Return types, the EIN/TaxPeriod/FormType combination must not have been previously processed and accepted through the Employment Tax efile System.	Return	All 94x
438	For optional Check Box type, <EltVal> is not a valid entry, it must be an "X".	The only valid entry for CheckBoxType is "X".	Return	All
500	The entry for Total Exempt Payments <EltVal> is greater than the entry for Total Payment for Employees <EltVal>.	Total Exempt Payments must not be greater than Total Payments (Total Wages).	Return	Form 940/940PR
501	The Name Control or Check Digit <EltVal> does not match the IRS records for the EIN in the Return Header.	The Name Control or Check Digit must be valid at the NAP for the EIN in the Return Header.	Return	All 94x
502	The EIN <EltVal> was not found in our check of the IRS records.	The EIN must be present on the NAP.	Return	All 94x
600	The checkbox for Semiweekly Schedule Depositor was checked, but a corresponding Schedule B was Not Present.	If the Semiweekly Schedule Depositor checkbox is checked, then Schedule B must be present.	Return	All Form 941 Type
601	For the Month <EltVal> Liability the liabilityDay <EltVal2> occurs too many times.	Within Month1, Month2, or Month3 of Schedule B, or Schedule B PR, each Liability Day may occur once, and only once for each month.	Return	All Schedule B

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603	The checkbox for Monthly Schedule Depositor was checked, but a corresponding Monthly Liability Breakdown was Not Present.	If the Monthly Schedule Depositor checkbox is checked, then one or more of Total First Month Liability, Total Second Month Liability, or Total Third Month Liability must be present. Unless Total Tax value equals zero.	Return	All Form 941 Type
605	The sum of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability does not equal the entry for FUTATaxAfterAdjustments <EltVal>, or FUTATaxAfterAdjustments was not present.	The value of FUTATaxAfterAdjustments must equal the sum of values of Quarter1Liability, Quarter2Liability, Quarter3Liability, and Quarter4Liability if any Quarter_Liability is significant or when FUTATaxAfterAdjustments is greater than \$500.	Return	940 & 940PR
606	The sum of the preadjustment and adjustment amounts does not equal the entry for TotalTax <EltVal>.	The value of TotalTax must equal: the sum of values of (for 941 type) TotalTaxesBeforeAdjustmentsAmt, FractionsOfCentsAdjustment, SickPayAdjustment, TipsGroupTermLifeInsAdjAmount; (for 944) TotalTaxesBeforeAdjustmentsAmt & CurrentYearsAdjustment.	Return	All Form 941 Type & 944
608	The sum of TotalDepositsOverpaymentForQtr and CobraPremiumPayments does not equal PaymentCreditTotal <EltVal>.	The value of PaymentCreditTotal must equal the sum of values of TotalDepositsOverpaymentForQtr and CobraPremiumPayments.	Return	All Form 941 Type
609	The sum of TotalDepositsOverpaymentForYr and CobraPremiumPayments does not equal PaymentCreditTotal <EltVal>.	The value of PaymentCreditTotal must equal the sum of values of TotalDepositsOverpaymentForYr and CobraPremiumPayments.	Return	944
610	The attribute liabilityMonth value <EltVal> occurs too many times.	Return can not contain duplicate months.	Return	944 & All Schedule B
611	The entry for Total Liability for Quarter <EltVal> does not equal the entry for Total Tax <EltVal2>, or Total Tax is greater than \$2,500.	If both Total Tax and Total Liability for Quarter (Schedule B) are greater than zero, then Total Tax must be less than or equal to \$2,500 and equal to Total Liability for Quarter.	Return	All Form 941 Type

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612	At least one of TaxableSocialSecurityWages, TaxableSocialSecurityTips, TaxableMedicareWagesTips, or (for 941) AddedMedWagesTips must be significant.	If SocialSecurityMedicareGroup is present, then at least one of TaxableSocialSecurityWages, TaxableSocialSecurityTips, TaxableMedicareWagesTips, or (for all 941 only) AddedMedWagesTips must be significant.	Return	All Form 941 & 944 Type
613	Schedule A/TotalCreditReductionWages <EltVal> must not exceed TotalTaxableWagesAmt <EltVal2> value.	The value of Schedule A TotalCreditReductionWages must be less than or equal to the value of 940/940PR TotalTaxableWagesAmt.	Return	All Form 940 Type
702	The Final Return Checkbox was checked, but the return indicated that an overpayment should be applied to the next tax period.	If the final return checkbox is checked, the Credit Elect Checkbox must not be checked.	Return	All
902	The Required Element <TagName> was not present.	Required element is missing.	Origin	All
902	The Required Element <TagName> was not present.	Required element is missing.	Return	All
903	The element <TagName> was not expected in this position.	Invalid element name.	Return	All
904	The entry <EltVal> exceeds the maximum field length <maxValue> for this element.	Element content is longer than the maximum length.	Return	All
905	The entry <EltVal> does not meet the minimum field length <minValue> for this element.	Element content is shorter than the minimum required length.	Return	All
906	The entry <EltVal> contains non-alphabetic characters in an alphabetic only field.	Non-alphabetic character in required alpha field.	Return	All
907	The entry <EltVal> contains non-numeric characters in a numeric only field.	Non-numeric character in required numeric field.	Return	All
908	The entry <EltVal> contains non-alphanumeric characters in an alphanumeric only field.	Non-alphanumeric character in required alphanumeric field.	Return	All
909	Duplicate attribute <value>.	Duplicate attribute.	Return	All
910	Required attribute <attributeName> is missing.	Required attribute is missing.	Return	All
911	Invalid attribute <attributeName>.	Invalid attribute.	Return	All
912	Attribute value <EltVal> is incorrect.	Attribute value is incorrect.	Origin	All
912	Attribute value <EltVal> is incorrect.	Attribute value is incorrect.	Return	All
913	Attribute <attributeName> value is longer than the maximum length.	Attribute value is longer than the maximum length.	Return	All

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915	Attribute <attributeName> value has non-alphabetic character in alpha field.	Attribute value has non-alphabetic character in alpha field.	Return	All
918	The timestamp entry <EltVal> is not in the required format.	Invalid timestamp format.	Origin	All
928	The date entered <EltVal> is not in the required format.	Invalid date format.	Return	All
934	The software ID value is not valid for use in 94x XML filing.	The Software ID must be valid for use in 94x XML filing.	Return	All Return Types
953	The maximum number of occurrences specified in the schema for <EltVal> has been exceeded.	If the number of occurrences of any element exceeds the maximum number of occurrences as specified in the schema.	Return	All
955	The value of the liabilityDay <EltVal> is not valid for the month of <EltVal2>.	For IRS941Schedule B/IRS941PRSchedule B, the value of the Liability Amount Liability Day must be within the valid range of days for the month reported.	Return	All 941Type
956	The element Overpayment contains a significant value <EltVal>, but you did not select one of the choice items "Applied to Next Return or Refunded".	If the Element Overpayment has a significant value, then the choice of "Applied to Next Return or Refunded" is mandatory.	Return	All Return Types
957	The choice element "Applied to Next Return or Refunded", must contain only one selection.	The Choice element "Applied to Next Return or Refunded" must contain only one selection.	Return	All Return Types
958	Sequence violation <TagName> is not expected in this position.	Not in the required Sequence.	Return	All
980	For the monetary field <TagName>, the entry <EltVal> was not in the format specified by DecimalType.	For all monetary values, the entry must be in the valid decimal format as specified in the DecimalType.	Return	All
981	For the monetary field <TagName>, the entry <EltVal> was not in the format specified by DecimalNNType.	For all non-negative monetary values, the entry must be in the format specified by DecimalNNType.	Return	All
983	For the choice elements BalanceDue, or Overpayment, you must make one, and only one selection.	For the choice elements BalanceDue, or Overpayment, if either one is selected, then the other choice must not be selected.	Return	All Return Types

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984	For the choice elements SingleStateFiler, or MultiStateFiler, you must make one, and only one selection.	For the choice elements SingleStateFiler, or MultiStateFiler, if either one is selected, then the other choice must not be selected.	Return	Form 940 & 940PR
985	For the monetary field <TagName>, the entry <EltVal> was not in the format specified by DecimalPosType.	For all positive non-zero monetary values, the entry must be in the format specified by DecimalPosType.	Return	All
999	Parser reports <parser error message> at line <line #>. Contact the EFile Help Desk for further assistance.	Default error code for instances where the parser identifies an error that does not have an associated error code in the Validation Criteria list.	Return	All