941SS(PR) BUSINESS RULES FOR TAX YEAR 2015
Version 2015v1.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
EMPL-002	If 'ReturnTypeCd' in the Return Header has the value 941, 941SS, or 941PR, then 'QuarterEndingDt' must have a value.	Missing Data	Reject	Active
EMPL-003	If 'OriginatorTypeCd' in the Return Header has the value "ReportingAgent", then 'ReportingAgent94XFilerGrp' must have a value.	Missing Data	Reject	Active
F941SSPR-001	If Form 941-SS (PR), Line 4 checkbox 'WagesNotSubjToSSMedcrTaxInd' is checked, then Line 5e 'TotalSSMdcrTaxAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active
F941SSPR-004	If Form 941-SS (PR), Line 5e 'TotalSSMdcrTaxAmt' has a non-zero value, then it must be equal to the sum of the following: Line 5a, col 2 'SocialSecurityTaxAmt' and Line 5b, col 2 'TaxOnSocialSecurityTipsAmt' and Line 5c, col 2 'TaxOnMedicareWagesTipsAmt' and Line 5d, col 2 'TaxOnWageTipsSubjAddnlMedcrAmt'.	Math Error	Reject	Active
F941SSPR-005	If Form 941-SS (PR), Line 10 'TotalTaxAfterAdjustmentAmt' has a non-zero value, then it must be equal to the sum of the following: Line 6 'TotalTaxBeforeAdjustmentAmt' and Line 7 'CurrentQtrFractionsCentsAmt' and Line 8 'CurrentQuarterSickPaymentAmt' and Line 9 'CurrQtrTipGrpTermLifeInsAdjAmt'.	Math Error	Reject	Active
F941SSPR-006-01	If Form 941-SS (PR), Line 10 'TotalTaxAfterAdjustmentAmt' has a value greater than 2499, then it must be equal to one of the following: Line 14 'TotalQuarterTaxLiabilityAmt' or Schedule B (Form 941/941PR), 'TotalQuarterTaxLiabilityAmt'.	Incorrect Data	Reject	Active
F941SSPR-007-01	If Form 941-SS (PR), Line 10 'TotalTaxAfterAdjustmentAmt' has a non-zero value less than 2500, then Line 14 checkbox 'TotalTaxLessThanLimitAmtInd' must be checked.	Incorrect Data	Reject	Active
F941SSPR-008	If Form 941-SS (PR), Line 10 'TotalTaxAfterAdjustmentAmt' has a non-zero value less than 2500, then Schedule B (Form 941/941PR) must not be present in the return.	Incorrect Data	Reject	Active
F941SSPR-013-01	If Form 941-SS (PR), Line 14 checkbox 'SemiweeklyScheduleDepositorInd' is checked, then Schedule B (Form 941/941PR) must be present in the return.	Missing Document	Reject	Active
F941SSPR-014-01	If Form 941-SS (PR), Line 14 checkbox 'MonthlyScheduleDepositorInd' is checked, then 'TotalQuarterTaxLiabilityAmt' must have a non-zero value.	Missing Data	Reject	Active
F941SSPR-015-01	If Form 941-SS (PR), Line 14 'TotalQuarterTaxLiabilityAmt' has a non-zero value, then it must be equal to the sum of the following: 'TaxLiabilityMonth1Amt' and 'TaxLiabilityMonth2Amt' and 'TaxLiabilityMonth3Amt'.	Math Error	Reject	Active
F941SSPR-016-01	If Form 941-SS (PR), Line 14 'TotalQuarterTaxLiabilityAmt' has a non-zero value, then it must be equal to Line 10 'TotalTaxAfterAdjustmentAmt'.	Incorrect Data	Reject	Active
F941SSPR-017-01	If Form 941-SS (PR), Line 15 checkbox 'FutureFilingNotRequiredInd' is checked, then Line 13 checkbox 'ApplyOverpaymentNextReturnInd' must not be checked.	Incorrect Data	Reject	Active
FPYMT-071-01	'RequestedPaymentDt' in the IRS Payment Record must not be more than 5 days prior to the received date.	Incorrect Data	Reject	Active
FPYMT-072-01	If the return is received on or before the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must be on the due date or before the due date.	Incorrect Data	Reject	Active
FPYMT-074-01	If the return is received after the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must not be later than the date the return was received.	Incorrect Data	Reject	Active

FPYMT-079	'PaymentAmt' in the IRS Payment Record must not be greater than 2500.	Incorrect Data	Reject	Active
FPYMT-081-01	'PaymentAmt' in the IRS Payment Record must not be greater than Form 941-SS (PR), Line 12 'BalanceDueAmt'.	Incorrect Data	Reject	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
R0000-004-01	'ReturnTypeCd' (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
R0000-007-01	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 for the corresponding State Abbreviation. See Publication 4164.	Incorrect Data	Reject	Deleted
R0000-007-02	For US Addresses, the first five digits of 'ZipCd' of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding 'StateAbbreviationCd'. See Publication 4164.	Incorrect Data	Reject	New
R0000-018-01	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	Deleted
R0000-020-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AA" then the first three digits of the 'ZipCd' must be 340.	Incorrect Data	Reject	New
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	Deleted
R0000-022-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AE" then the first three digits of the 'ZipCd' must be in the range 090 - 098.	Incorrect Data	Reject	New
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	Deleted
R0000-024-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AP" then first three digits of the 'ZipCd' must be in the range 962 - 966.	Incorrect Data	Reject	New
R0000-030-01	In the Return Header, if 'PractitionerPINGrp' is provided, then 'EFIN' in the 'PractitionerPINGrp' must be the same as 'EFIN' in the 'OriginatorGrp'.	Data Mismatch	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	Deleted
R0000-046-01	For US Addresses, the fourth and fifth digit of the 'ZipCd' of the Filer's address in the Return Header cannot both be zeros ("00"), except when the 'ZipCd' is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	New
R0000-051-01	'FederalSubmissionType' in the IRS Submission Manifest must match 'ReturnTypeCd' indicated in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-052-01	'TaxYear' specified in the IRS Submission Manifest must match 'TaxYr' in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-054-01	The 'EFIN' in the IRS Submission Manifest must match 'EFIN' in the 'OriginatorGrp' in the Return Header.	Data Mismatch	Reject and Stop	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
R0000-075-01	'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	Deleted
R0000-075-02	'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	New
R0000-079	The TIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-087-02	'PreparerFirmEIN' in the Return Header must not equal all zeros or all nines.	Incorrect Data	Reject	Active
R0000-116-01	If the Filer has a US address in the Return Header and if the value of City is "APO" or "DPO" or "FPO", then State must have the value "AA", "AE" or "AP".	Incorrect Data	Reject	Deleted
R0000-116-02	If the Filer has a US address in the Return Header and if the value of 'CityNm' is "APO" or "DPO" or "FPO", then 'StateAbbreviationCd' must have the value "AA", "AE" or "AP".	Incorrect Data	Reject	New
R0000-117	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 "DPO" OR "FPO".	Incorrect Data	Reject	Deleted
R0000-117-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AA", "AE" or "AP" then the 'CityNm' must be "APO" OR "DPO" OR "FPO".	Incorrect Data	Reject	New
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 irs.gov for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	Active
R0000-143	Tax Year in the IRS Submission Manifest must have a value.	Missing Data	Reject and Stop	Active
R0000-148	'EIN' of the Filer in the Return Header must begin with "00" for submissions transmitted to the Assurance Testing System (ATS).	Incorrect Data	Reject	Active
R0000-181	EIN of the Filer in the Return Header must not equal all zeros or nines.	Incorrect Data	Reject	Active
R0000-183	If 'SignatureOptionCd' has a value in the Return Header, then a binary attachment with Description "8453-EMP Signature Document" must be present in the return.	Missing Document	Reject	Active
R0000-184	The year of the 'SignatureDt' in the Return Header must be equal to the processing year.	Incorrect Data	Reject	Active
R0000-185	Practitioner PIN in the Return Header must not be equal to all zeros.	Incorrect Data	Reject	Active
R0000-187	Reporting Agent PIN in the Return Header must not be equal to all zeros.	Incorrect Data	Reject	Active
R0000-188	The Reporting Agent PIN in the Return Header must match the data in the e-File database.	Database Validation Error	Reject	Active
R0000-189	The 'QuarterEndingDt' in the Return Header must be equal to "201312", "201403", "201406", or "201409" for Processing Year 2014.	Incorrect Data	Reject	Active
R0000-191	The 'QuarterEndingDt' in the Return Header must be less than the Received Date.	Incorrect Data	Reject	Active
R0000-192	Phone Number provided in the return must not be all zeros.	Incorrect Data	Reject	Active
R0000-193	Bank Account Number provided in the return must not be all zeros.	Incorrect Data	Reject	Active
R0000-194	Return must not be a duplicate of a previously accepted return.	Duplicate Condition	Reject and Stop	Active
R0000-900-01	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
R0000-901-01	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject	Active

R0000-904-03	Software ID in the Return Header must have passed testing for the form family and 'TaxYr'.	Database Validation Error	Reject and Stop	Active
R0000-905-01	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
R0000-906-01	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	Deleted
R0000-906-02	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	New
R0000-914-01	Taxpayer TIN in the Return Header must not be the same as the TIN of a previously accepted electronic return for the return type and quarter ending period indicated in the tax return.	Duplicate Condition	Reject	Active
R0000-915-01	Taxpayer TIN in the Return Header must not be the same as the TIN of a previously accepted paper return for the return type and quarter ending period indicated in the tax return.	Duplicate Condition	Reject	Active
SB-F941-001	For each 'MonthOfQuarterCd' on Schedule B(Form 941/941PR), 'DayNum' must be unique.	Incorrect Data	Reject	Active
SB-F941-002	On Schedule B(Form 941/941PR), 'MonthOfQuarterCd' values must be unique.	Incorrect Data	Reject	Active
SB-F941-003	If Schedule B (Form 941/941PR) is for the first quarter (month value of 'QuarterEndingDt' in the Return Header is "03") and 'MonthOfQuarterCd' is equal to "2", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 29.	Incorrect Data	Reject	Active
SB-F941-004	If Schedule B (Form 941/941PR) is for the first quarter (month value of 'QuarterEndingDt' in the Return Header is "03") and 'MonthOfQuarterCd' is equal to "2", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 30.	Incorrect Data	Reject	Active
SB-F941-005	If Schedule B (Form 941/941PR) is for the first quarter (month value of 'QuarterEndingDt' in the Return Header is "03") and 'MonthOfQuarterCd' is equal to "2", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31.	Incorrect Data	Reject	Active
SB-F941-006	If Schedule B (Form 941/941PR) is for the second quarter (month value of 'QuarterEndingDt' in the Return Header is "06") and 'MonthOfQuarterCd' is equal to "1", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31.	Incorrect Data	Reject	Active
SB-F941-007	If Schedule B (Form 941/941PR) is for the second quarter (month value of 'QuarterEndingDt' in the Return Header is "06") and 'MonthOfQuarterCd' is equal to "3", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31.	Incorrect Data	Reject	Active
SB-F941-008	If Schedule B (Form 941/941PR) is for the third quarter (month value of 'QuarterEndingDt' in the Return Header is "09") and 'MonthOfQuarterCd' is equal to "3", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31.	Incorrect Data	Reject	Active
SB-F941-009	If Schedule B (Form 941/941PR) is for the fourth quarter (month value of 'QuarterEndingDt' in the Return Header is "12") and 'MonthOfQuarterCd' is equal to "2", then 'TaxLiabilityAmt' must not have an entry for 'DayNum' 31.	Incorrect Data	Reject	Active
SB-F941-010	Schedule B (Form 941/941PR) 'TotalQuarterTaxLiabilityAmt' must be equal to the sum of 'TotalTaxLiabilityAmt' for all 'MonthOfQuarterCd's.	Math Error	Reject	Active
SB-F941-011	For each 'MonthOfQuarterCd' in Schedule B (Form 941/941PR), 'TotalTaxLiabilityAmt' must be equal to the sum of 'TaxLiabilityAmt's for all days in the month.	Math Error	Reject	Active
SB-F941-012-01	If Form 941 or Form 941-SS (PR), Line 14 checkbox 'SemiweeklyScheduleDepositorInd' is checked, then Schedule B (Form 941/941PR), 'TotalQuarterTaxLiabilityAmt' must be equal to Form 941 or Form 941-SS (PR), Line 10 'TotalTaxAfterAdjustmentAmt'.	Data Mismatch	Reject	Active

SD-F941-001	Schedule D (Form 941), 'DiscrepancyTaxYr' must be equal to the year on Line 2 'ConsolidationAcquisitionDt'.	Data Mismatch	Reject	Active
SR-F941-003	If Schedule R (Form 941), Line 19(d) 'TotalSSMdcrTaxAmt' has a non-zero value, then it must be equal to Form 941 or Form 941-SS (PR), Line 5e 'TotalSSMdcrTaxAmt'.	Incorrect Data	Reject	Active
SR-F941-004	If Schedule R (Form 941), Line 19(e) 'TaxOnUnreportedTips3121qAmt' has a non-zero value, then it must be equal to Form 941 or Form 941-SS (PR), Line 5f 'TaxOnUnreportedTips3121qAmt'.	Incorrect Data	Reject	Active
SR-F941-005	If Schedule R (Form 941), Line 19(f) 'TotalTaxAfterAdjustmentAmt' has a non-zero value, then it must be equal to Form 941 or Form 941-SS (PR), Line 10 'TotalTaxAfterAdjustmentAmt'.	Incorrect Data	Reject	Active
SR-F941-006-01	If Schedule R (Form 941), Line 19(g) 'TotalPaymentCreditAmt' has a non-zero value, then it must be equal to Form 941 or Form 941-SS (PR), Line 11 'TotalTaxDepositAmt'.	Incorrect Data	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
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
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