ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0001	Page 1 of Form 1040, 1040A, 1040EZ, or 1040-SS (PR) must be present.	N/A	Schema validation
	The Summary Record must be present.	N/A	No Summary Record in MeF
0002	Form 1040 - When More than Four Dependents Box (SEQ 0209), equals "X", Dependent First Name 1 (SEQ 0170) must equal "STMbnn".	N/A	MeF uses repeating groups instead of statements
0003	Tax Return Record Identification - The Tax Period of Form 1040/1040A/1040EZ/1040-SS (PR) (SEQ 0005) Page 1, must equal "200912" and Tax Period of Form 1040/1040A (SEQ 0765) and of Form 1040-SS (PR) (SEQ 1605) Page 2, must also equal	R0000-097	Tax Year in the Return Header must equal "2009" for processing year 2010.
0004	Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	R0000-092	Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.
	Primary SSN (SEQ 0010) is a required field.	N/A	Schema validation - Primary SSN required in MeF
	Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1.	N/A	No Tax Return Record Identification Page in MeF
	Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant.	N/A	No Tax Return Record Identification Page in MeF
0005	Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.	N/A	MeF uses repeating groups instead of statements
0006	Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.	N/A	PersonNameControlType schema validation
	Primary Name Control (SEQ 0050) is a required field.	N/A	Schema validation - Primary Name Control required in MeF
	Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3".	F1040-110	If Form 1040, Line 2 checkbox "Married filing jointly" or Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then the Spouse Name Control must be provided in the Return Header.
	Form 1040EZ	N/A	Not in Phase I
	Form 8615	N/A	Not in Phase I
	Form 8814	N/A	Not in Phase I
0007	Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	N/A	USAddressType schema validation
0008	Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).	N/A	MeF handles this differently. No business rule needed.
	Form 1040/1040A/1040-SS (PR) - Filing Status (SEQ 0130) is a required field.	N/A	Schema validation - Filing Status is a required choicebox in MeF
0009	State Record - The size of the fixed unformatted state record exceeds the maximum length.	N/A	MeF handles Fed State differently than Legacy
0010	Each field can contain only the type of data specified in its Field Description in Part ‖ 2 Record Layouts.	N/A	efile Type schema validation
	Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.	N/A	USAmountType validation
	For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.	N/A	Schema validation
	When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part 2 Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.	N/A	DateType schema validation
	All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.	N/A	efileType schema validation
	Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.	FPYMT-040	Tax payer's Day Time Phone Number in IRS Payment Record or IRS ES Payment Record cannot equal all zeros.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0011	Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.	N/A	MeF handles this differently. No business rule needed.
0012	Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant.	F1040-001	If Form 1040, Line 72 'OverpaidAmt' has a non-zero value and Line 76 'EsPenaltyAmt' is greater than Line 72 'OverpaidAmt', then Line 75 'AmountOwedAmt' must have a non-zero value.
	If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.	F1040-002	If Form 1040, Line 72 'OverpaidAmt' has a non-zero value and Line 76 'EsPenaltyAmt' is less than or equal to Line 72 'OverpaidAmt', then Line 75 'AmountOwedAmt' must be equal to zero or not be present.
0013	Reserved	N/A	
0014	When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part 2 Record Layouts for "NO	N/A	Schema validation
0015	Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".	SA-F1040-010	If "Other Expenses Statement" [OtherExpensesStatement] is attached to Schedule A(Form 1040), Line 23, then for each 'Amount' in "Other Expenses Statement" that has a non-zero value, the corresponding "Description" must not have the following values: "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", or "THEFT".
0016	Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	R0000-007 Existing MeF rules	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.
0017	Form 4137	N/A	Not in Phase I
0018	Form 5329	N/A	Not in Phase I
0019	Tax Form - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 1272) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.	R0000-075	RoutingTransitNumberType schema validation The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
	Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.	R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros. Also BankAccountNumberType validation
	If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".	N/A	BankAccountNumberType schema validation
0020	Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.	N/A	NameLine1Type schema validation
	Name Line 1 (SEQ 0060) is a required field.	N/A	Schema validation - Name Line 1 is required in MeF
	If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").	N/A	NameLine1Type schema validation
0021	Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.	N/A	InCareOfNameType schema validation
0022	Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.	N/A	USAddressType schema validation
	State Abbreviation (SEQ 0087) is a required field. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	N/A	USAddressType schema validation
0023	Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.	N/A	USAddressType schema validation
	City (SEQ 0083) is a required field. Exception: This check is not performed when Address Ind (SEQ 0097) equals "3", indicating a foreign address.	N/A	USAddressType schema validation

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0024	Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/DPO/FPO Address), then City (SEQ 0083) must equal "APO", "DPO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4.	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.
		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.
		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".
		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.
		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".
0025	Reserved	N/A	
0026	Reserved	N/A	
0027	Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant.	N/A	No Summary Record in MeF
	Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.	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.
		R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.
		R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.
028	Tax Return Record Identification Page 1 – EFIN of Originator (SEQ 0008b) must contain a valid two-digit EFIN prefix code. Refer to Attachment 8 for Valid Two-Digit EFIN Prefix Codes.	N/A	Business rules are being added
029	Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.	R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.
030	Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.	N/A	MeF handles how records are placed in the file differently than Legacy.
	Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".	N/A	MeF handles how records are placed in the file differently than Legacy.
	All pages of a multiple-page schedule or form must be present. There are some exceptions.	N/A	MeF handles how records are placed in the file differently than Legacy.
	For Form 1040, Pages 1 and 2 must be present (Exception: State-Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ, Form 1040-SS (PR) Page 1 and 2.	N/A	MeF handles how records are placed in the file differently than Legacy.
	Form 1040A	N/A	Not in Phase I
	Form 1040EZ	N/A	Not in Phase I
	Form 1040-SS	N/A	Not in Phase I
	Schedule K-1 (Form 8865)	N/A	Not in Phase I
0031	Return Sequence Number (RSN)	N/A	No RSN in MeF
0032	Declaration Control Number (DCN)	N/A	No DCN in MeF
0033	Fields within a record cannot be longer than specified in Part II 2 Record Layouts.	N/A	efileType schema validation
	Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters. See Section 7.02 for Name Line 1 format.	N/A	NameLine1Type schema validation
0034	Record ID Group	N/A	No Record ID Group in MeF
0035	Field Sequence Numbers	N/A	No field sequence numbers in MeF
0036	Schedule C-EZ	N/A	Not in Phase I
0037	Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed	F1040-111	The total number of Dependent Name Controls that is provided on Form 1040, Line 6c must be equal to the sum of the following values: Line 6c 'NumOfChildWhoLivedWithYouCnt', Line 6c 'NumOfChildNotLivingWithYouCnt' and Line 6c 'NumOfOtherDepdListedCnt'
0038	Form 1040A	N/A	Not in Phase I
0039	Form 1040EZ	N/A	Not in Phase I
0040	State-Only – If the State Abbreviation (SEQ 0087) equals "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).	N/A	MeF handles Fed State differently than Legacy

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	If the State Abbreviation field equals "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.	N/A	MeF handles Fed State differently than Legacy
0041	Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.	N/A	MeF uses repeating groups
0042	State-Only Returns – No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.	N/A	MeF handles Fed State differently than Legacy
0043	Form 1040/1040A – When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350).	F1040-003	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: Line 4 'QualifyingNameForHOH', Line 4 'QualifyingHOHSSN', Line 6c 'NumOfChildWhoLivedWithYouCnt', or Line 6c 'NumOfChildNotLivingWithYouCnt'.
0043	When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F1040-004	If Form 1040, Line 4, 'QualifyingNameForHOH' has a value, then Line 4, 'QualifyingHOHSSN' must have a value.
		F1040-005	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it cannot be equal to the Primary SSN or the Spouse SSN in the Return Header.
		F1040-006	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.
0044 0045	Record ID Group	N/A	No Record ID Group in MeF
0046	Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	SSE-F1040-001	For each Schedule SE (Form 1040) present in the return, 'SSN' must be equal to the Primary SSN or Spouse SSN in the Return Header.
0047	Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.	SSE-F1040-002	If two Schedule SEs (Form 1040) are present in the return, their Social Security Numbers must not be the same.
0048	Form 2106 - A maximum of two Forms 2106 may be present per individual (primary or secondary) on the return. SSN of Taxpayer with Employee Business Expense (SEQ 0009) of each Form 2106 must be significant and must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040. When two or more Forms 2106 are present, the primary spouse's form(s) must precede the secondary spouse's form(s).	F2106-001	Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header.
		F2106-002	There can be no more than 2 Forms 2106 present whose 'SocialSecutiryNumber' is the same as the Primary SSN in the Return Header.
		F2106-003	There can be no more than 2 Forms 2106 present whose 'SocialSecutiryNumber' is the same as the Spouse SSN in Return Header.
0049	Form 2106-EZ	N/A	Not in Phase I
0050-0053	Statement Record	N/A	MeF uses repeating groups instead of statements
0054	Form 4137	N/A	Not in Phase I
0055 0056	Form 8606	N/A	Not in Phase I
0057	Form 5329	N/A	Not in Phase I
0058	Form 5329	N/A	Not in Phase I
0059	Form 4137	N/A	Not in Phase I
0060	Return Sequence Number (RSN)	N/A	No RSN in MeF
0061	Declaration Control Number (DCN)	N/A	No DCN in MeF
0062	Declaration Control Number (DCN)	N/A	No DCN in MeF
0063	Form 1040/1040A/1040EZ - When Filing Status (SEQ 0130) equals "2", or Filing Status (SEQ 0130) equals "3", and Exempt Spouse (SEQ 0163) equals "X", or Filing Status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X" both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric.	F1040-007	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary SSN and the Spouse SSN must be present in the Return Header.
		F1040-008	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.
		F1040-009	If Form 1040, Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' are checked, then both the Primary SSN and the Spouse SSN must be present in the Return Header.
	Form 1040EZ	N/A	Not in Phase I

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0064	Declaration Control Number (DCN)	N/A	No DCN in MeF
0065	Form 1040/1040A - When Exempt Spouse Ind (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4".	N/A	MeF handles this differently. No business rule needed.
0066	Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship.	N/A	Schema validation
	Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format. See Section 7.01 for Name Control format.	N/A	PersonNameControlType schema validation
0067	Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters, hyphen and spaces. A space or hyphen cannot be in the first position of either Dependent First Name or Dependent Last Name.	N/A	PersonNameType schema validation
0068	Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F1040-010	Form 1040, Line 6c(2), each 'DependentSSN' that has a value, must be within the valid range of SSN/ITIN/ATIN.
		F1040-011	Form 1040, Line 6c(2), each 'DependentSSN' provided must be unique among all the dependent SSNs in Line 6c(2).
		F1040-012	Form 1040, Line 6c(2), each 'DependentSSN' provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
0069	Form 1040/1040A/1040-SS (PR) - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&). Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&).	N/A	Business rule is being added
0070	Form 1040/1040A – When Filing Status (SEQ 0130) equals "3", Tuition and Fees Ded (SEQ 0705) cannot be significant.	N/A	Not in Phase I
0071	Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	R0000-093	If the Spouse SSN in the Return Header has a value, then it must be within the valid range of SSN/ITIN and cannot equal an ATIN.
		R0000-094	If the Spouse SSN in the Return Header has a value, then it must not be the same as the Primary SSN in the Return Header.
0072	Form 1040/1040A/1040EZ - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.	F1040-013	If Form 1040, Line 64a 'EICEligibilityLiteralCd' has the value 'NO', then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
	Form 1040/1040A – When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.	F1040-014	If Schedule EIC (Form 1040) is present in the return, Form 1040, Line 64a 'EarnedIncomeCreditAmt' must have a non-zero value.
0073	Form 1040/1040A – When Filing Status (SEQ 0130) equals "5"; Number of Children who Lived with You (SEQ 0240) must be significant.	F1040-015	If Form 1040, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 5), then Line 6c 'NumOfChildWhoLivedWithYouCnt' must be greater than zero.
0074	Form 2441 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441 or in the related Statement Record.	F2441-010	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' must not be the same as another 'QualifyingPersonSSN' in Part II, Line 2(b) of the same Form 2441.
0075	Form 1040/1040A/1040EZ - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below. Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form W-2GU; Form 1099-R; Form 8919; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F.	F1040-016	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value, then [in 'WagesNotShownSchedule' attached to Form 1040, Line 7, at least one 'WagesLit' must be equal to "HSH" and the corresponding amount 'WagesAmt' must be greater than zero] or ['OtherIncomeTypeStatement' must be attached to Form 1040, Line 21] or [Form W-2 must be present] or [Form 1099-R must be present] or [Schedule C (Form 1040) must be present] or [Schedule E (Form 1040), Line 28A(b) 'PartnershipOrSCorpCd' must be equal to "P" for every entry in Line 28].
	Form 1040A	N/A	Not in Phase I
	Form 1040EZ	N/A	Not in Phase I
0076	Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than $1,500, or if Taxable Interest (SEQ 0290) of Schedule B is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B.	F1040-017	If Form 1040, Line 8a 'TaxableInterestAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 4 'CalculatedTotalTaxableIntAmt'.
0077	Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than $1,500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B.	F1040-018	If Form 1040, Line 9a 'OrdinaryDividendsAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040), Line 6 'TotalOrdinaryDividendsAmt'.
0078	Schedule D - Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540) must equal Capital Gain/Loss (SEQ 0450) of Form 1040.	SD-F1040-001	If Schedule D (Form 1040) is present in the return, either Schedule D (Form 1040), Line 16 'NetSTAndLTCapitalGainOrLossAmt' or Schedule D (Form 1040), Line 21 'AllowableLossAmt' must be equal to Form 1040, Line 13 'CapitalGainLossAmt'.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0079	Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.	F1040-020	Form 1040, Line 17 'RentalRealEstSTAmt' must be equal to Schedule E (Form 1040), Line 26 'TotalIncomeOrLossAmt' or Schedule E (Form 1040), Line 41 'TotalSuppIncomeOrLossAmt'.
0080	Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal Moving Exp Deduction (SEQ 0180) from Form(s) 3903.	N/A	Not in Phase I
0081	Form 1040 - If F4684 Literal (SEQ 0460) is not significant, then Other Gain/Loss (SEQ 0470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.	N/A	Not in Phase I
0082	Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A.	F1040-021	If Schedule A (Form 1040) is present in the return, then Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' must be equal to Schedule A (Form 1040), Line 29 'TotalItemizedDeductionsAmt'.
0083	Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441.	F1040-022	Form 1040, Line 48 'CrForChildAndDEPDCareAmt' must be equal to Form 2441, Line 13 'CrForChildAndDEPDCareAmt'.
0084	Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) must equal Credit (SEQ 0290) Schedule R.	F1040-134	If Form 1040 Line 53c 'creditFormsStatement' has the value "SCHR", then Schedule R (Form 1040) must be present in the return.
		F1040-135	If Schedule R (Form 1040) is present in the return, then Form 1040 Line 53c 'creditFormsStatement' must have the value "SCHR".
		F1040-139	If Form 1040, Line 53 'OtherCreditsAmt' has a non zero value, then Schedule R (Form 1040) must be present in the return.
0085	Schedule R - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090).	SR-F1040-001	Schedule R (Form 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermnntTotDsbltyInd', Line 4 'BothUnder65OneRtdDsbltyInd', Line 5 'BothUnder65BothRtdDsbltyInd', Line 6 'One65OrOlderOtherRtdDsbltyInd', Line 9 'Under65DidNotLiveTogetherInd'.
0086	Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 0160) from Schedule(s) SE.	F1040-024	If only one Schedule SE (Form 1040) is present in the return, and if Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked and Form 1040, Line 56 'exemptSETaxLiteralCd' is not present, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.
		F1040-140	If two Schedule SE (Form 1040) are present in the return, and if Schedule SE (Form 1040), Section B, Line A checkbox 'ExemptForm4361Ind' is not checked in both Schedules SE (Form 1040) and Form 1040, Line 56 'exemptSETaxLiteralCd' is not present, then Form 1040, Line 56 'SelfEmploymentTaxAmt' must be equal to the sum of both Schedules SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' or Section B, Line 12 'SelfEmploymentTaxAmt'.
0087	Form 6251	N/A	Not in Phase I
0088	Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).	F1040-025	Form 1040, Line 72 'OverpaidAmt' must be equal to the sum of the following: Line 73a 'RefundAmt', Line 74 'AppliedToEsTaxAmt' and Line 76 'EsPenaltyAmt'.
0089	Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.	F1040-026	If Form 1040, Line 31a 'TotalAlimonyPaidAmt' has a non-zero value, then there must be at least one 'RecipientsSSN' provided on Line 31b.
	When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers.	F1040-027	Each 'RecipientsSSN' provided on Form 1040, Line 31b must be within the valid range of SSN/ITIN and cannot equal an ATIN.
		F1040-028	Each 'RecipientsSSN' provided on Form 1040, Line 31b must not be the same as the Primary SSN in the Return Header.
0090	Form 2441 - When Form 2441 is present, at least one of the following fields must be significant: Dependent Care Benefits Literal (SEQ 0371) of Form 1040/1040A; Dependent Care Benefits (SEQ 0210) of Form W-2; Credit for Child & Dependent Care (SEQ 0339) of Form 2441 or if Form 1040/1040A (SEQ 0915/0860) is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441 must be zero.	F2441-006	If Form 2441 is present in the return, then Form W-2, Line 10 'DependentCareBenefitsAmt' or Form 2441, Line 13 CrForChildAndDEPDCareAmt' must have a non-zero value or [Form 1040, Line 7 'wagesNotShownLitOnlyCd' must have the value "DCB"].
0091	Form 1040/1040A – If Filing Status (SEQ 0130) equals "3", Exempt Spouse Name (SEQ 0164) or Exempt Spouse Name Control (SEQ 0165) cannot be present.	F1040-029	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseName' and Line 6b 'ExemptSpouseNameControl' must not be present.
0092	Reserved	N/A	
0093	Form 2441- EIN/SSN Type (SEQ 0045) must equal "S" or "E". Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" or "LAFCP" then EIN/SSN Type (SEQ 0045) may equal blank.	N/A	EINType/SSNType schema validation Schema allows for entry of "TAXEXEMPT" and "LAFCP"

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0094	Form 6252	N/A	Not in Phase I
0095	Form 2441 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0600) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Expense Amount (SEQ 0320), and Prior Yr. Expense Explan/Qual Person Name & SSN (SEQ @0322) are present and there are no current year expenses.	F2441-002 F2441-003	If Form 2441, Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part II, Line 13 'CrForChildAndDEPDCareAmt', or Part III, Line 32 'NetAllowableAmt' has a non-zero value, then Part II, Line 2(b) 'QualifyingPersonSSN' or 'QualifyingPersonLiteralCd' must have a value. Form 2441, Part II, Line 2(a) 'QualifyingPersonName', 'QualifyingPersonNameControl', Line 2(b) 'QualifyingPersonSSN' or 'QualifyingPersonLiteralCd', and Line 2(c) 'QualifiedExpensesPaidAmt' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in "CPYE Explanation Statement" [CPYEExplanationStatement] attached to Part II, Line 9.
	If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0600) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant. Exception: When either the Primary DOD (SEQ 0020) or the Secondary DOD (SEQ 0040) of Form 1040/1040A is significant on a return with the Filing Status (SEQ 0130) of "2", then Primary Earned Income (SEQ 0260) or Spouse's Earned Income (SEQ		If Form 2441, Part II, Line 13 'CrForChildAndDEPDCareAmt' has a non-zero value, and [Part II, Line 3 'TotalQlfdExpensesOrLimitAmt' or Part III, Line 32 'NetAllowableAmt' has a non-zero value], then Part II, Line 4 'PrimaryEarnedIncomeAmt' must have a non-zero value and [Part II, Line 5 'SpouseEarnedIncomeAmt' must have a non-zero value when Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2)].
0096	Reserved	N/A	
0097	Form 1040 – When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant, and Schedule D must not be present.	F1040-031	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be present in the return.
	When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.	F1040-032	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is not checked and Line 13 'CapitalGainLossAmt' has a non-zero value, then Schedule D (Form 1040) must be attached.
0098	Schedule C – Gross Receipts Less Returns Allowances (SEQ 0220) must equal Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).	SC-F1040-005	Schedule C (Form 1040), Line 1 'GrossReceiptsOrSalesAmt' minus (-) Line 2 'ReturnsAndAllowancesAmt' must be equal to Line 3 'NetGrossReceiptsAmt'.
0099	Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (SEQ 0710) from Schedule(s) C-EZ.	F1040-033	If Schedule C (Form 1040) is present in the return, then Form 1040, Line 12 'BusinessIncomeLossAmt' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt'.
0100	Schedule C - When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present.	SC-F1040-006	If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentIsNotAtRiskInd' is checked, then the return cannot be filed through Modernized e-File (MeF).
0101	Form 4952	N/A	Not in Phase I
0102	Schedule E - If Any Amount is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present.	SE-F1040-001	If Schedule E (Form 1040), Line 28A(e), 'AnyAmountIsNotAtRiskInd' checkbox is checked, and the corresponding Line 28A(h), 'NonpassiveLossAmt' has a non-zero value, then the return cannot be filed through Modernized e-File (MeF).
0103	Form 1040/1040A/1040EZ – Total Federal Income Tax Withheld (SEQ 1160) must equal the sum of Other 1099 (including Forms 1099-R) and AK Div W/H Amount (SEQ 1157), W/H from Sch K-1 Amount (SEQ 1159), Withholding (SEQ 0130) on Forms W-2 and W-2GU, Withholding (SEQ 0160) on Forms 1099-R, and Withholding (SEQ 0050) on Forms W-2G. Exception: Do not reject when withholdings on the tax form exceed withholdings statements by $5.00 or less.	F1040-034	Form 1040, Line 61 'WithholdingTaxAmt' must be equal to the sum of the following: ['WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' in OtherWithholdingStatement attached to Form 1040, Line 61] , all of the Forms W-2, Line 2, 'WithholdingAmt', all of the Forms 1099-R, Line 4 'FederalIncomeTaxWithheldAmt'.
0104	Form 1040/1040A/1040EZ –- Form W-2 wages (the sum of Wages (SEQ 0120) of all Forms W-2) must equal or be less than tax form wages (the sum of Wages, Salaries, Tips (SEQ 0375) of Forms 1040/1040A/1040EZ and Gross Receipts/Sales (SEQ 0200) of all Schedules C/C-EZ that have Statutory Employee Earnings Ind (SEQ 0198) equal to "X".). Exceptions: (Tax Form) Do not reject when Form W-2 wages exceed tax for wages by less than $5.00. (Form 1040) Do not reject when Adoption Literal (SEQ 0368) or statement equals "AB", "SNE" or "PYAB". (Form 1040) Do not reject when Total Wages (SEQ 0010) of the Allocation Record is significant.	F1040-112	The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than [$5.00 plus(+) Form 1040, Line 7 'WagesSalariesAndTipsAmt' plus(+) (sum of all Schedule C(Form 1040), Line 1 'GrossReceiptsOrSalesAmt' for which 'StatutoryEmployeeOrQJVInd' is checked)] unless Form 1040, Line 7 'WagesLit' of "Wages Not Shown Schedule" [WagesNotShownSchedule] is equal to "AB" or "SNE" or "PYAB" or the Allocation Record is present in the return.
0105	Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).	F1040-035	If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 73b 'RoutingTransitNumber', Line 73c 'BankAccountInd', Line 73d 'DepositorAccountNumber'.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0106	Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 0125, 0155, 0380, 1000, 1040, 1110, 1120, 1150, 1765, 1945, 2010, and 2020 or 2030.	N/A	MeF uses one Schedule E with repeating groups
0107	Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant. Exception: This check is not performed when SST/Wages/RRT Comp (SEQ 0088) equals or greater than $102,000.	SSE-F1040-005	If Schedule SE (Form 1040), Section B Line 8a 'SSTWagesRRTCompAmt' has a non-zero value or Line 8b 'UnreportedTipsAmt' has a non-zero value, then Line 8d TotalWagesAndUnreportedTipsAmt' must have a value unless Line 8a 'SSTWagesRRTCompAmt' is greater than or equal to 106,800.
0108	Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).	F1040-036	If Form 1040, Line 72 'OverpaidAmt' has a non-zero value, then Line 71 'TotalPaymentsAmt' must be greater than Line 60 'TotalTaxAmt'.
	Form 1040EZ	N/A	Not in Phase I
0109	Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) equals an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.	F1040-037	If Primary SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040-038	If Primary SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
		F1040-039	If Spouse SSN in the Return Header is an ITIN, then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
		F1040-040	If Spouse SSN in the Return Header is an ITIN, then Schedule EIC (Form 1040) must not be present in the return.
	Form 1040EZ	N/A	Not in Phase I
0110	Form 1040/If both Schedule D and Schedule J are present …	N/A	Not in Phase I
0111	Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".	F1040-041	If Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must be equal to 3).
0112	Form 5329	N/A	Not in Phase I
0113	Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than $500, Form 8283 must be present.	SA-F1040-002	If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than 500, then Form 8283 must be attached.
0114	Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.	F1040-042	If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.
0115	Form 1040/Railroad Retire Indicator	N/A	Not in Phase I
0116	Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), or Amount Owed (SEQ 1290).	F1040-043	If Form 1040, Line 71 'TotalPaymentsAmt' is not equal to Line 61 60 'TotalTaxAmt', then one of the following lines must have a non-zero value: Line 72 'OverpaidAmt', Line 73a 'RefundAmt', Line 74 'AppliedToEsTaxAmt'or Line 75 'AmountOwedAmt'.
0117	Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), or Net Profit (Loss) (SEQ 0710).	SC-F1040-002	One of the following lines in Schedule C(Form 1040) must have a non-zero value: Part I, Line 1 'GrossReceiptsOrSalesAmt', Part I, Line 7 'GrossIncomeAmt', Part II, Line 28 'TotalExpensesAmt', Part II, Line 29 'TentativeProfitOrLossAmt', Part II, Line 31 'NetProfitOrLossAmt'.
0118	Form 5329	N/A	Not in Phase I
0119	Form 1040A	N/A	Not in Phase I
0120	Reserved	N/A	
0121	Form 1040/1040A - Pensions Annuities Received Including Foreign (SEQ 0485) cannot equal Taxable Pensions Amount Including Foreign (SEQ 0495).	F1040-044	If Form 1040, Line 16a 'PensionAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' has a non-zero value, then both amounts cannot be equal.
0122	Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form W2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W2 was used. The value "S" (Standard) identifies a Form W2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.	N/A	EINType schema validation Name Control is a required entry W-2 indicator "N" or "S" is a required entry
0123	Form W-2 - The following fields must be significant: Name of Reporting Agent or Employer (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120).	N/A	MeF made these required fields. No business rule needed.
	Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages.	FW2-002	Form W-2, Line 1 'WagesAmt' must have a value greater than zero unless Combat Pay has been excluded from income.
	Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.	N/A	MeF handles this differently. This rule not needed.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0124	Form W2G	N/A	Not in Phase I
0125	Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050).	N/A	Required entries in schema
0126	Tax Form – If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, or 1410 or 1420) is significant, then either Preparer SSN/Preparer TIN/Preparer EIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.	F1040-113	Preparer SSN or PTIN or STIN or Preparer Firm ID Number in the Return Header must be provided if any of the following fields are present: Name of Paid Preparer, Preparer Self Employed Ind, Preparer Firm Name, Preparer Firm Address.
	If Preparer SSN/Preparer TIN/Preparer EIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.	N/A	SSNType, PTINType or STINType schema validation
	If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.	N/A	EINType schema validation
	When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.	F1040-114	In the Return Header, if checkbox 'SelfEmployed' is checked or if any of the following fields has a value ['PreparerPersonName', Preparer SSN, Preparer PTIN, Preparer STIN, 'PreparerFirmName','PreparerFirmIDNumber', Preparer Address], then Form 1040, 'NonPaidPreparerCd' must not have a value or not be provided.
		F1040-115	If Form 1040 'NonPaidPreparerCd' has a value, then the following fields in the Return Header must not have a value or not be provided: ['PreparerPersonName', Preparer SSN, Preparer PTIN, Preparer STIN, 'PreparerFirmName', 'PreparerFirmIDNumber', Preparer Address] and checkbox 'SelfEmployed' must not be checked.
0127	Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) equals Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.	F1040-045	If Form 1040, Line 71 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 74 'AppliedToEsTaxAmt' plus(+)Line 76 'EsPenaltyAmt' is equal to Line 72 'OverpaidAmt'] , then Line 73a 'RefundAmt' must be equal to zero or not be present.
0128	Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.	F1040-046	If Form 1040, Line 71 'TotalPaymentsAmt' is greater than Line 60 'TotalTaxAmt' and [Line 74 'AppliedToEsTaxAmt' plus(+) Line 76 'EsPenaltyAmt' is less than Line 72 'OverpaidAmt'] , then Line 73a 'RefundAmt' must have a non-zero value.
0129	Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).	F1040-047	If Form 1040, Line 71 'TotalPaymentsAmt' is equal to Line 60 'TotalTaxAmt', then the following lines must not have a value greater than zero: Line 72 'OverpaidAmt', Line 73a 'RefundAmt' and Line 74 'AppliedToEsTaxAmt'.
0130	Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: $6,800, $7,100, $7,900, $8,500 $9,750 $11,150, $12,500, $13,600, $14,700, or $15,800; and Modified Standard Deduction Ind (SEQ 0788) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778). Exception for Form 1040: This check is not performed when Form	F1040-048	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' equals one of the following amounts: (6800, 7100, 7900, 8500, 9750, 11150, 12500, 13600, 14700, 15800) and 'modifiedStandardDeductionInd' has the value 'X', then one of the checkboxes on Line 39a must be checked unless Form 1040, Line 40b 'CertTaxesOrDisasterInd' is checked.
0131	Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, or 0207) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".	F1040-049	If Form 1040, Line 6c 'NumOfChildNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its 'DependentRelationship' from among the following values: ("CHILD", "DAUGHTER", "GRANDCHILD", or "SON")
0132	Form 1040 – When Capital Distribution Box equals "X", Capital Gain/Loss (SEQ 0450) must contain a positive amount.	F1040-050	If Form 1040, Line 13 checkbox'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a value greater than zero.
0133	Schedule R - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant.	SR-F1040-002	If Schedule R (Form 1040), Line 13a 'NontxSocSecandRIrdBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value.
	Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), Schedule L Box (SEQ 0790) and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	F1040-051	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40b checkbox 'StdDedIncldTaxOrDsstrLossInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount for the filing status chosen.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0134	Form 1040 - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786), Schedule L Box (SEQ 0790) and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.	F1040-052	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and Line 6b checkbox 'ExemptSpouseInd' are checked] and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40b checkbox 'StdDedIncldTaxOrDsstrLossInd' is not checked and Line 40a 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40a 'TotalItemizedOrStandardDedAmt' must equal a valid Standard Deduction Amount.
	Form 1040A	N/A	Not in Phase I
	Form 1040A	N/A	Not in Phase I
0135	Form 4684	N/A	Not in Phase I
0136	Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210, or Underpayment Penalty/Farmers Fisherman (SEQ 0180) from Form 2210F.	F1040-053	If Form 2210 is present, then Form 1040, Line 76 'EsPenaltyAmt' must be equal to Form 2210, Line 17 'PenaltyAmt' or Form 2210, Line 35 'TotalPenaltyAmt'.
	Form 1040A	N/A	Not in Phase I
0137	Form 2441- When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.	N/A	Required entry in schema
0138	Form 1040/1040A – Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).	F1040-054	Form 1040, Line 6d 'TotalExemptionsCnt' must be equal to the total of the following fields: 'TotalExemptPrimaryAndSpouseCnt', 'NumOfChildWhoLivedWithYouCnt', 'NumOfChildNotLivingWithYouCnt', and 'NumOfOtherDepdListedCnt'.
0139	Form W-2 - Employee SSN (SEQ 0080) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form. There is exception processing for ITIN Returns.	FW2-003	Form W-2, Line a, 'EmployeeSSN' must equal Primary SSN or Spouse SSN from the Return Header.
0140-0143	Schedule F	N/A	Not in Phase I
0144	Reserved	N/A	
0145	Form 1040 - If Bus Expenses Reservists & Others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached.	F1040-055	If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 must be attached.
0146	Form 1040/1040A/1040EZ - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.	N/A	USAmountType validation
0147	Form 2210 – One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165) or Joint Return Box	N/A	Schema validation requires at least one box be checked
0148	Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ 0669) must equal "STMbnn".	F2210-001	If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' or Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then "Waiver Explanation Statement" [WaiverExplanationStatement] must be attached to Part III, Line 17 or Part IV, Line 33.
	Form 2210F	N/A	Not in Phase I
0149	Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".	SC-F1040-007	If Schedule C (Form 1040) Line 33c checkbox "OtherClosingInventoryMethodInd" is checked, then "OtherMethodUsedToValueClosingInventoryStatement" must be attached.
0150	Form 4255	N/A	Not in Phase I
0151-0157	Summary Record	N/A	No Summary Record in MeF. MeF handles these type validations differently
0158	Form 1040 - If Specify Other Credits Literal (SEQ 1010) equals "Sch R", and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).	F1040-056	If Form 1040, Line 53c 'creditFormsStatement' has the value "SCHR" and (Line 39a checkbox 'Primary65OrOlderInd' and Line 39a checkbox 'Spouse65OrOlderInd' are not checked), then one of the following fields on Schedule R (Form 1040) must have a value: Line 2 'Und65RtdPermnntTotDsbltyInd'; Line 4 'BothUnder65OneRtdDsbltyInd';Line 5 'BothUnder65BothRtdDsbltyInd'; Line 9 'Under65DidNotLiveTogetherInd'.
0159 0160	Form 1040EZ	N/A	Not in Phase I
0161	Reserved	N/A	
0162	Form 1040EZ	N/A	Not in Phase I
0163	Schedule R – Only one of the following fields must be significant: SEQ 0010, 0020, 0030, 0040, 0050, 0060, 0070, 0080, or 0090.	N/A	Schema validation - required choicebox in MeF
	Form 1040/1040A – If Retirement Savings Contribution Credit (SEQ 0950) is significant, then all of the following apply: Form 8880 must be attached.	F1040-057	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0164	Retirement Savings Contribution Credit (SEQ 0950) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is $1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and $2000 for "Married Filing Joint".	F1040-058	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then it cannot exceed the maximum possible credit depending on the filing status as given below: (1)Filing Status "Single", "Married filing separately", Head of household", "Qualifying widower" - 1000. (2) Filing Status "Married filing jointly" - 2000.
	Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are $53,000 for "Married Filing Joint", $39,750 for "Head of Household", and $26,500 for "Single", "Married Filing Separate", and "Qualifying Widow(er)".	F1040-059	If Form 1040, Line 50 'RtrSavingsContributionsCrAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' cannot exceed the applicable limits for the various 1040 filing status as given below: (1) Filing Status "Single", "Married filing separately", "Qualifying widower" - 25000. (2) Filing Status "Head of household" - 37500. (3) Filing Status "Married filing jointly" - 50000.
0165	Form 8880 – If Credit for Qualified Retirement Savings (SEQ 0200) is significant, then it must equal Retirement Savings Contribution Credit (SEQ 0950) of Tax Form.	F8880-001	Form 8880, Line 14 'CrQualifiedRetirementSavAmt' must be equal to Form 1040, Line 50 'RtrSavingsContributionsCrAmt'.
0166	Form 8880 – Neither Primary T/P Smaller of line 5 or $2000 (SEQ 0110) nor Secondary T/P Smaller of line 5 or $2000 (SEQ 0120) may be negative. The sum of these two fields must be positive.	N/A	USAmountNNType validation
0167 0168	Form 9465	N/A	Not in Phase I
0169	Reserved	N/A	
0170	Schedule A - Form 4684	N/A	Not in Phase I
0171	Form 4797	N/A	Not in Phase I
0172	Form 9465	N/A	Not in Phase I
0173	Schedule A - If Qualified Mortgage Ins Premium (SEQ 0205) of Schedule A is significant, then AGI Repeated (SEQ 0770) of Form 1040 must be $54,500 or less if Filing Status (SEQ 0130) of Form 1040 equals "3" and $109,000 or less for all other Filing Status (SEQ 0130) of Form 1040.	SA-F1040-011	Schedule A (Form 1040), Line 13 'QlfyMortgInsurancePremiumsAmt' must have zero value or not be present if Form 1040, Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 4 checkbox "Head of household" or Line 5 checkbox " Qualifying widow(er) with dependent child" is checked (element 'individualReturnFilingStatusCd' has VALUE 1 OR 2, 4 OR 5), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 109000.
		SA-F1040-012	Schedule A (Form 1040), Line 13 'QlfyMortgInsurancePremiumsAmt' must have zero value or not be present if Form 1040, Line 3 checkbox "Married filing separtely" (element 'individualReturnFilingStatusCd' has the value 3) and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 54500.
0174	Reserved	N/A	
0175	Form 1040 - When Other Adjustment Amount (SEQ 0721) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.	F1040-060	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then "Other Adjustments Statement" [OtherAdjustmentsStatement] must be attached.
0176	Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0721) and Archer MSA Ded Amount (SEQ 0723) or amounts from corresponding statement record.	N/A	No statement records in MeF
0177	Form 1040/1040A- If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed $3,100 unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when	N/A	Not in Phase I
0178	Form 1040 – When Specify Other Credits Block (SEQ 1180) equals "X", one of the following forms must be present: Form 8834, Form 8859, Form 8910, Form 8911, Form 8912, Form 8936, Schedule R or "STMbnn" must be present in Specify Other Credit Literal SEQ (1010).	N/A	Not in Phase I
0179	Summary Record	N/A	No Summary Record in MeF
0180 0181	Form 4835	N/A	Not in Phase I
0182	Schedule F	N/A	Not in Phase I
0183	Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present.	SC-F1040-003	If Schedule C (Form 1040), Part II, Line 9 'CarAndTruckExpensesAmt' has a non-zero value, then Schedule C (Form 1040), Part IV, Line 43 'DateVehiclePlacedInService' must have a value or Form 4562 must be attached.
0184	Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is significant, then Form 4835 must be present.		Rule Deleted since Line 40 is closed until Phase III
0185	Schedule C/C-EZ - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present.	SC-F1040-004	If Schedule C (Form 1040), Part IV, Line 44a 'BusinessMilesCnt' has a non-zero value, Line 43 'DateVehiclePlacedInService' must have a value.
0186	Form 8829 – Total of Home Business Expense (SEQ 0703) of all Schedules C present must equal total of Schedule C Allowable Expenses (SEQ 0450) from all Forms 8829 present.	F8829-001	The sum of all Form 8829, Line 35 'AllowableHomeBusExpnssSchCAmt' must be equal to the sum of all Schedule C (Form 1040), Line 30 'HomeBusinessExpenseAmt'.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0187	Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.	SC-F1040-001	Schedule C (Form 1040), Item D 'EIN' must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
0188	Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.	F1040-062	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
0189	Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0623, 0624, 0635, 0637, 0640, 0650, 0670, 0680, 0697, 0700, 0702, 0705, 0710, 0721, 0723 or 0735.	F1040-063	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then at least one of the following fields must have a non-zero value: Line 24 'BusExpnsReservistsAndOthersAmt', Line 28 'SelfEmpldSepSimpleQlfyPlansAmt', Line 29 'SelfEmpldHealthInsDedAmt', Line 30 'PnltyOnErlyWthdrwOfSavingsAmt', Line 31a 'TotalAlimonyPaidAmt', Line 32 'IRADeductionAmt', Line 33 'StudentLoanInterestDedAmt', 'OtherAdjustmentsAmt' in 'OtherAdjustmentsStatement' attached to Line 36.
0190	Reserved	N/A	
0191	Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (SEQ 0923), Credit for Child & Dependent Care (SEQ 0925), Education Credits (SEQ 0935), Retirement Savings Contribution Credit (SEQ 0950), Child Tax Credit (SEQ 0955), Credits from F8396, F8839 & F5695 (SEQ 0995) and Other Credits (SEQ 1015).	F1040-064	Form 1040, Line 54 'TotalCreditsAmt' must be equal to the sum of the following lines: Line 48 CrForChildAndDEPDCareAmt, Line 49 'EducationCreditAmt', Line 50 'RtrSavingsContributionsCrAmt', Line 51, 'ChildTaxCreditAmt', Line 53 'OtherCreditsAmt'.
	Form 1040A	N/A	Not in Phase I
0192	Form 1040/1040A/1040EZ - At least one of the following fields must be significant for the forms listed below. Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).	F1040-065	Form 1040, at least one of the following lines must have a non-zero value: Line 22 'TotalIncomeAmt', Line 37 'AdjustedGrossIncomeAmt', Line 44 'TaxAmt', Line 54 'TotalCreditsAmt', Line 60 'TotalTaxAmt', Line 71 'TotalPaymentsAmt'.
	Form 1040EZ	N/A	Not in Phase I
0193	Form 8829	N/A	Not in Phase I
0194	Form 1040EZ	N/A	Not in Phase I
	Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 0165) must be significant, and vice versa.	SSE-F1040-003	If Schedule SE (Form 1040), Section B Line 12 'SelfEmploymentTaxAmt' has a non-zero value, then Line 13 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.
		SSE-F1050-004	If Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' has a non-zero value, then Line 6 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.
		SSE-F1040-008	If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 12 'SelfEmploymentTaxAmt' must have a non-zero value.
		SSE-F1040-009	If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then Line 5 'SelfEmploymentTaxAmt' must have a non-zero value.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0195	If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 0165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.	SSE-F1040-007	If only one Schedule SE (Form 1040) is present in the return and if Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then it must be equal to Schedule SE (Form 1040), Section A, Line 6 or Section B, Line 13 'OneHalfSelfEmploymentTaxAmt'.
		SSE-F1040-012	If two Schedules SE (Form 1040) are present in the return and if Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' has a non-zero value, then it must be equal to the sum of all Schedule SE (Form 1040), Section A, Line 6 and Section B, Line 13 'OneHalfSelfEmploymentTaxAmt'.
		SSE-F1040-010	If Schedule SE (Form 1040), Section A, Line 6 'OneHalfSelfEmploymentTaxAmt' has a non-zero value and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptycIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] is not provided, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.
		SSE-F1040-011	If Schedule SE (Form 1040), Section B, Line 13 'OneHalfSelfEmploymentTaxAmt' has a non-zero value and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptycIncomeCd' or 'communityIncTaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] is not provided, then Form 1040, Line 27 'OneHalfSelfEmploymentTaxAmt' must have a non-zero value.
0196	Form 4137, 8919	N/A	Not in Phase I
0197	Schedule A - When Total Other Expenses (SEQ 0495) is greater than zero, Other Expense Type (SEQ 0475) and Other Expense Amount (SEQ 0485) must be significant.	SA-F1040-007	If 'MiscellaneousDeductionAmount' in "OtherMiscellaneous Deductions Statement" [OtherMiscellaneousDeductionsStatement] has a non-zero value, then Schedule A (Form 1040), Line 28 'OtherMiscellaneousDedAmt' must have a non-zero value.
0198	Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Total Federal Income Tax Withhled (SEQ 1160), ES Payments (SEQ 1170), Making Work Pay/Government Retiree Credit (1175), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1187) Refundable American Opportunity Credit (SEQ 1189), First-Time Homebuyer Credit (SEQ 1190), F4868 Amount (SEQ 1197), Excess SS & Tier 1 RRTA Tax (SEQ 1198), Other Payments (SEQ 1210) and Form	F1040-066	Form 1040, Line 71 'TotalPaymentsAmt' must be equal to the sum of the following: Line 61 'WithholdingTaxAmt', Line 62 'EstimatedTaxPaymentsAmt', Line 63 "MakeWorkPayAndGovtRetireeCrAmt', Line 64a 'EarnedIncomeCreditAmt', Line 65 'AdditionalChildTaxCreditAmt', Line 66 'RefundableAmerOppCreditAmt', Line 68 'RequestForExtensionAmt', Line 69 'ExcessSocSecAndTier1RRTATaxAmt'
	Form 1040A	N/A	Not in Phase I
0199	Schedule SE - When Unreimbursed Business Expenses Subtracted (SEQ 0042) equals "Yes", then the corresponding field, Allowable Expense Explanation (SEQ @0044), must equal "STMbnn". An explanation is required.	N/A	No corresponding rule. MeF handles this differently.
0200	Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than $457, Schedule EIC must be present.	F1040-067	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' is greater than 457, then Schedule EIC (Form 1040) must be present in the return.
0201	Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077 0147); Qualifying Child First Name (SEQ 0010, 0080, 0150); Qualifying Child Last Name (SEQ 0011, 0081, 0151); Year of Birth (SEQ 0020, 0090, 0160); Qualifying SSN (SEQ 0015, 0085, 0155); Relationship (SEQ 0060, 0130, 200); and Number of Months (SEQ 0070, 0140,	N/A	Schema validation
	Qualifying Child Name Control (SEQ 0007, 0077, 0147) must be in the correct format. See Section 7.01 for Name Control format. Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must equal blank.	N/A	PersonNameControlType schema validation
0202	Schedule EIC – Year of Birth (SEQ 0020, 0090, 0160) cannot be greater than current tax year.	SEIC-F1040-003	Schedule EIC (Form 1040), Line 3: each 'ChildYearOfBirth' provided must not be greater than the tax year of the return.
0203	Schedule EIC - Relationship (SEQ 0060, 0130, 0200) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON", "SISTER", "BROTHER", "NIECE" or "NEPHEW".	N/A	Schema validation

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0204	Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 1985, the taxpayer is considered to be age 25 at the end of 2009.	F1040-068	If Form 1040, Line 64a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule EIC (Form 1040) is not present in the return, then the Primary Taxpayer and/or the Spouse Taxpayer in the Return Header must be at least 25 years old but not older than 65.
	Form 1040EZ	N/A	Not in Phase I
0205	Schedule EIC - When Qualifying SSN (SEQ 0015, 0085, 0155) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.	SEIC-F1040-001	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must be within the valid range of SSNs.
0206	Schedule EIC - If Year of Birth (SEQ 0020, 0090, 0160) is less than "1991" (age 19 and older) and greater than "1985", then the corresponding Student "Yes" Box (SEQ 0030, 0100, 0170) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".	SEIC-F1040-005	For each child whose age is 19 years or older (born before 1991) or younger than 24 years (born after 1985) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child, Line 4a 'ChildIsAStudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.
0207	Schedule EIC - If Relationship (SEQ 0060, 0130, 0200) equals "CHILD", "DAUGHTER", "GRANDCHILD", "SON", "SISTER", "BROTHER", "NIECE", "NEPHEW" or "FOSTERCHILD" and Year of Birth (SEQ 0020, 0090, 0160) does not equal "2009", then Number of Months (SEQ 0070, 0140, 0210) must be equal to or greater than "07". Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.	N/A	Schema validation
0208-0215	Schedule H	N/A	Not in Phase I
0216	Schedule EIC - Qualifying SSN - 1 - 2 and - 3 (SEQ 0015, 0085, 0155) cannot equal each other. Qualifying SSN - 1, -2 and - 3 (SEQ 0015, 0085, 0155) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.	SEIC-F1040-002	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be equal to the Primary SSN or the Spouse SSN in the Return Header.
0217	Schedule EIC – When Year of Birth (SEQ 0020, 0090, 0160) is less than "1986", the corresponding Disabled "Yes" Box (SEQ 0040, 0110, 0180) must equal "X".	SEIC-F1040-006	For each child whose age is 24 years or older (born before 1986) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child, Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.
0218	Schedule EIC – When Year of Birth (SEQ 0020, 0090, 0160) equals "2009", the corresponding Number of Months (SEQ 0070, 0140, 0210) must equal "12". Exception: If Kidnapped Child Literal (SEQ 0072, 0142, 0212) equals "KC", then Number of Months (SEQ 0070, 0140, 0210) must be blank.	SEIC-F1040-004	If Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth' is equal to the tax year in the return header, then Line 6 'MonthsChildLivedWithYouCnt' for that child must be equal to "12" or 'KidnappedChildInd' must be equal to "KC".
0219 0220	Schedule H	N/A	Not in Phase I
0221	1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 0200) from Form(s) W-2 and/or W-2GU.	F1040-069	If Form 1040, Line 59a checkbox 'AdvanceEICPaymentInd' is checked, then Form W-2, Line 9 'AdvanceEICPaymentAmt' must have a value greater than zero.
	Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $3,043 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $35,463 if Single, Head of Household or Qualifying Widow(er) and less than $40,463 if Married Filing Jointly.	F1040-122

F1040-123

F1040-146 | If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then Form 1040 Line 37 'AdjustedGrossIncomeAmt' cannot exceed $40,463

If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then Form 1040 Line 37 'AdjustedGrossIncomeAmt' cannot exceed $35,463

If only one Qualifying Child's SSN is present on Schedule EIC (Form 1040), then Form 1040 Line 64a 'EarnedIncomeCreditAmt' cannot exceed $3,043. |

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0222	If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN – 2 (SEQ 0085) are significant and Qualifying SSN - 3 (SEQ 0155) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $5,028 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $40,295 if Single, Head of Household or Qualifying Widow(er) and less than $45,295 if Married Filing Jointly.	F1040-124	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040 Line 37 'AdjustedGrossIncomeAmt' cannot exceed $45,295
		F1040-125	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed $40,295
		F1040-127	If two Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040 Line 64a 'EarnedIncomeCreditAmt' cannot exceed $5,028.
	If Qualifying SSN - 1 (SEQ 0015), Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $5,656.50 and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $43,279 if Single, Head of Household or Qualifying Widow(er) and less than $48,279 if Married Filing Jointly.	F1040-148	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed $48,279.
		F1040-149	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040, Line 37 'AdjustedGrossIncomeAmt' cannot exceed $43,279.
		F1040-150	If three Qualifying Child's SSN are present on Schedule EIC (Form 1040), then Form 1040 Line 64a 'EarnedIncomeCreditAmt' cannot exceed $5,657.
0223-0229	Schedule H	N/A	Not in Phase I
0230-0232	Form 1116	N/A	Not in Phase I
0233	Tax Form - When Direct Deposit - No (SEQ 1263) equal "X", Direct Deposit Information (Tax Form SEQs 1272, 1274, 1276, 1278, and Form 8888) must not be present.	N/A	MeF not using these checkboxes
0234	Tax Form - One of the following must equal "X": Direct Deposit - Yes (SEQ 1262) or Direct Deposit - No (SEQ 1263) and both cannot be blank and both cannot equal "X".	N/A	MeF not using these checkboxes
0235	Schedule H	NA	Not in Phase I
0236	Form 1040 - Additional Taxes (SEQ 1107) must equal the total of Advance EIC Payment (SEQ 0200) from Form W-2 or Form W2-GU plus Total Taxes Less Advance EIC Payments (SEQ 0140) and FUTA Tax (SEQ 0240) from Schedule H.	N/A	Not in Phase I
0237	Form 2106 - When Filing Status (Seq 0130) of the Tax Form equals "2", SSN of Taxpayer with Employee Business Expense (SEQ 0009) of 2106 page 1 and SSN of Taxpayer with Employee Business Expense (SEQ 0133) of 2106 page 2 must equal the appropriate SSN, either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.	F2106-001	Form 2106, 'SocialSecurityNumber' provided must be equal to the Primary SSN or the Spouse SSN in the Return Header.
	When only one Form 2106 is present for an individual (primary or secondary), Page 2 need not be transmitted if there are no entries for that page, but Page 2 cannot be present without Page 1.	N/A	MeF handles differently. No business rule needed.
	When two Forms 2106 are present for an individual (primary or secondary), Page 1 must be present for the first form, Page 1 must be present for the second form, and Page 2 must be present for both forms. (The second form is for additional vehicles only. Refer to Form 2106 Instructions for possible allocation from one Form 2106 in the case of expenses of reservists, Qualified Performing Artists, etc.)	N/A	MeF handles differently. No business rule needed.
	When Form 2106 is present for an individual (primary or secondary), Form 2106-EZ may not be present for that individual.	N/A	Not in Phase I
0238	Schedule H	N/A	Not in Phase I
0239	Reserved	N/A	
0240-0242	Schedule C-EZ	N/A	Not in Phase I
0243	Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.	F1040-070	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Form 1040, Line 40a 'TotalItemizedOrStandardDedAmt' must have a zero value or not be present.
	Form 1040A	N/A	Not in Phase I
0244	Reserved	N/A	
0245	Form 8396, Form 3800	N/A	Not in Phase I

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0246	Reserved	N/A	
0247	Reserved	N/A	
0248	Reserved	N/A	
0249	Reserved	N/A	
0250	Reserved	N/A	
0251-0253	Form 8615	N/A	Not in Phase I
0254	Reserved	N/A	
0255-0258	Form 8615	N/A	Not in Phase I
0259	Form 1040 - If AEIC Payment Box (SEQ 1104) is "X" then Form W-2 or W-2GU Advance EIC Payment Box (SEQ 0200) must be significant.	F1040-069	If Form 1040, Line 59a checkbox 'AdvanceEICPaymentInd' is checked, then Form W-2, Line 9 'AdvanceEICPaymentAmt' must have a value greater than zero.
0260-0268	Form 8814	N/A	Not in Phase I
269	Reserved	N/A	
0270-0272	Form 4972	N/A	Not in Phase I
273	Reserved	N/A	
274	Reserved	N/A	
0275-0276	Form 4972	N/A	Not in Phase I
0277	Form 4970	N/A	Not in Phase I
0278	Reserved	N/A	
0279	Form 4972	N/A	Not in Phase I
0280-0283	Schedule B relating to Form 8815	N/A	Not in Phase I
0284	Reserved	N/A	
0285	Form 8914	N/A	Not in Phase I
0286	Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.	SE-F1040-060 SE-F1040-070	If Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' is present, then Schedule E (Form 1040), Line 26 'nonpassiveActivityAmt' must have a non-zero value. If Schedule E (Form 1040) Line 26 'nonpassiveActivityAmt' has a non-zero value, then Schedule E (Form 1040) Line 26 'nonpassiveActivityLiteralCd' must be present.
0287-0288	Form 8828	N/A	Not in Phase I
0289	Form W-2 - When Advance EIC Payment (SEQ 0200) is significant, taxpayer cannot file Form 1040EZ or Form 1040-SS	N/A	Not in Phase I
0290	Form W-2 - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073).	N/A	USAddressType schema validation
	Form W2G	N/A	Not in Phase I
	Form W2GU	N/A	Not in Phase I
	Form 1099-R - Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042).	F1099R-001	If Form 1099-R has a US address in the Payers Address, the 'State' and 'ZipCode' must be present. The first five digits of the Payer's Zip Code must be with in the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.
	Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2 and/or W-2GU, Payer's State (SEQ 0024) of Form W-2G, and/or Payer' State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.	N/A	USForeignType schema validation
0291	Form W-2 - Employer City (SEQ 0070) must contain at least three characters.	FW2-006	Form W-2, Line C, 'City' of Employer's Address ('EmployerUSAddress' or 'EmployerForeignAddress') must contain at least three characters.
0292	Form W2G	N/A	Not in Phase I
0293	Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format.	N/A	EINType schema validation Payer Name Control is a required entry 1099-R Indicator "N" or "S" is a required entry
0294	Form W2G	N/A	Not in Phase I

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0295	Form 1040 – The Total Federal Income Tax Withheld (SEQ 1160) cannot be equal to or greater than the sum of Wages, Salaries, Tips (SEQ 0375), Taxable Interest (SEQ 0380), Total Ordinary Dividends (SEQ 0394), IRA Distribution Received (SEQ 0475), or Taxable IRA Amount (SEQ 0480), Pension Annuities Received Including Foreign (SEQ 0485), or Taxable Pensions Amount Including Foreign (SEQ 0495), Unemployment Compensation (SEQ 0552), Social Security Benefits (SEQ 0553), Amount of Other Income (SEQ 0570) and Gross Receipts of Schedule C/C-EZ (SEQ 0200). Exception: Bypassed when Combat has been excluded from Wages. Also bypassed if Capital Gain/Loss or Other Gain/Loss is	F1040-071	Form 1040, Line 61 'WithholdingTaxAmt' must be less than the sum of the following lines: Line 7 'WagesSalariesAndTipsAmt', Line 8a 'TaxableInterestAmt', Line 9a 'OrdinaryDividendsAmt', Line 15b 'TaxableIRAAmt', Line 16b'TotalTaxablePensionsAmt', Line 19 'UnemploymentCompAmt', Line 20a 'SocSecBnftAmt', and Line 21 'TotalOtherIncomeAmt' unless any of the following lines has a value greater than zero: Line 13 'CapitalGainLossAmt', Line 17 'RentalRealESTAmt', or Line 64b 'NontxCombatPayElectionAmt'.
	Form 1040A	N/A	Not in Phase I
	Form 1040EZ	N/A	Not in Phase I
0296	Form 2441 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, and 0221); Qualifying Person SSN (SEQ 0214, 0223).	N/A	Schema validation
0297	Form 2441- SSN/EIN (SEQ 0040 or 0090) of Form 2441 cannot equal the Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040.	F2441-001	Form 2441, Part I, Line 1(c), each "Identifying number" provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header.
0298	Form 2441- When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F2441-009	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' that has a value must be within the valid ranges of SSN or ITIN or ATIN.
0299	Tax Form - RAL Indicator (SEQ 1465) must equal "0", "1", or "2". RAL Indicator (SEQ 1465) is a required field.	N/A	Schema validation - required entry with values indicated allowed
0300	Form 1040/1040A/1040EZ – When Other 1099 and Alaska Dividend W/H Literal (SEQ 1155) is significant, then Other 1099 and Alaska Dividend W/H Amount (SEQ 1157) must be significant. When Other 1099 and Alaska Dividend W/H Amount (SEQ 1157) is significant, then Other 1099 and Alaska Dividend W/H Literal (SEQ 1155) must be significant.	F1040-072	In "Other Withholding Statement" [OtherWithholdingStatement] attached to Form 1040, Line 61, if 'WithholdingCd' or ' WithholdingAmt' has a value, then both must have a value.
0301	Reserved	N/A	
0302	Reserved	N/A	
0303	Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments SEQ 1250).	F1040-074	If Form 1040, Line 75 'AmountOwedAmt' has a non-zero value and Line 76 'EsPenaltyAmt' has a zero value or is not present, then Line 60 'TotalTaxAmt' must be greater than Line 71 'TotalPaymentsAmt'.
	Form 1040EZ	N/A	Not in Phase I
0304-0349	Reserved	N/A	
0350-0354	Form 8853	N/A	Not in Phase I
0355	Form 5405 - First-Time Homebuyer Credit	N/A	Not in Phase I
0356	Reserved	N/A	
0357	Form 5405 - First-Time Homebuyer Credit	N/A	Not in Phase I
0358-0364	Form 8853	N/A	Not in Phase I
0365	Form 5405 - First-Time Homebuyer Credit	N/A	Not in Phase I
0366-0369	Reserved	N/A	
0370	Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW" or "FOSTERCHILD" and the Dependent's age must be under 17.	F1040-075 F1040-076	Form 1040, Line 6c, for each dependent provided, if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding line 6c(3) 'DependentRelationship' must have one of the following values: CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW OR FOSTERCHILD. Form 1040, Line 6c, for each dependent provided, if Line 6c (4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17.
	Form 8901	N/A	Not in Phase I
0371	Form 5405 - First-Time Homebuyer Credit	N/A	Not in Phase I
0372	Form 1040/1040A - When either Child Tax Credit (SEQ 0955) or Additional Child Tax Credit (SEQ 1187) is significant, the sum of the two fields cannot exceed an amount equal to $1000 multiplied by the number of qualifying children. A qualifying child is a dependent for whom Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X" on Form 1040/1040A or "STM'bnn".	F1040-077	If Form 1040, Line 51 'ChildTaxCreditAmt' or Line 65 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 51 and Line 65 cannot exceed an amount equal to $1000 times the number of qualifying children.
0373	Form 1040/1040A - When Additional Child Tax Credit (SEQ 1187) is significant, Form 8812 must be present.		Form 1040, Line 65 'AdditionalChildTaxCreditAmt' must be equal to Form

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0374	Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1187) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.	F1040-079	8812, Line 13 'AdditionalChildTaxCreditAmt'.
0375	Form 1098-C - When Form 1098C Date of Contribution (SEQ 0180) or Date of Sale (SEQ 0220) is present then the date must equal the current tax year.		MeF is using a dependency for form 1098-C. This will be revisited in future releases.
0376-0378	Reserved	N/A	
0379	Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.	N/A	Schema validation
0380	Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.	F8863-003	On Form 8863, Student SSN can only be used once in either Part I, Line 1(b) 'AmerOppStudentSSN' or Part II, Line 3(b) 'HopeStudentSSNMWDA' or Part III, Line 5(b) 'LifetimeStudentSSN' to claim an Education Credit.
		F8863-009	Each Student SSN provided on Form 8863, Part I Line 1(b), Part II Line 3(b) and Part III Line 5(b) must be within the valid range of SSN/ITIN/ATIN.
0381	Form 8863 -If any field of a student line in Part I or Part II, including statements, is significant then all fields of the student line must be significant. Each Hope Credit student line includes Student's First Name, Student's Last Name, Student's Name Control, Student's SSN, Qualified Expenses Paid in Current Tax Year, Smaller of Exp Paid in Current TY or $1200 (2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area) , Add Columns c and d, and Enter 1/2 of the Amt in Column e. Each Lifetime Learning Credit student line includes Student's First Name, Student's Last Name, Student's Name Control, Student's SSN, and Qualified Expenses. See Part 1 Section 8 for Statement Record format.		Schema Validation
0382	Form 1040/1040A - If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, Nonrefundable Education Credits (SEQ 0670) on Form 8863 must equal Education Credits (SEQ 0935) on Form 1040/1040A.	F1040-081	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then it must be equal to Form 8863, Line 17 'TentativeEducCrLessRfdbCrAmt'.
0383	Form 8863 - Each Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.	F8863-001	If Form 8863 is present in the return, then each 'AmerOppStudentSSN' provided on form 8863, Part I, Line 1(b) or 'HopeStudentSSNMWDA' provided on Part II, Line 3 (b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2).
		F8863-002	If Form 8863 is present in the return, then each 'LifetimeStudentSSN' provided on form 8863, Part III, Line 5(b) must be the same as the Primary SSN or Spouse SSN in the Return Header or a 'DependentSSN' in Form 1040, Line 6c(2)
0384	Form 1040/1040A – When Education Credits (SEQ 0935) is significant, Adjusted Gross Income (SEQ 0750) must be less than the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are $116,000 for "Married Filing Joint" and $58,000 for "Single", "Head of Household", and "Qualifying Widow(er)".	F1040-082	If Form 1040, Line 49 'EducationCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not exceed the applicable amount for the various 1040 filing status as given below: (1) Filing Status "Married filing jointly" 116000. (2) Filing Status "Single", "Head of household", "Qualifying widower" - 58000.
	When Filing Status (SEQ 0130) is "Married Filing Separate", Education Credits (SEQ 0935) cannot be claimed.	F1040-083	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 49 'EducationCreditAmt' must be equal to zero or not be present.
0385	Form 8863 - The following limits apply to each Hope Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed $2400 ($4,800 if the student attended an eligible educational institution in the Midwestern Disaster Area), Smaller of Exp Paid in Current TY or $1200 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area) (SEQ 0050, 0120, 0190, statement) cannot exceed $1200 ($2,400 if student attended an eligible educational institution in the Midwestern Disaster Area). Enter 1/2 of the Amt in Column E (SEQ 0070, 0140, 0210, statement) cannot exceed $1800 ($2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area).	F8863-010	Each 'AmerOppCreditNetCalcExpnssAmt' provided on Form 8863, Part I, Line 1(f) cannot exceed 1800.
		F8863-012	Form 8863, Part II, Line 4 'TentativeHopeCreditMWDAAmt' cannot exceed an amount equal to $3600 multiplied by the number of Student SSNs entered in Part II, Line 3(b).
		F8863-013	Form 8863, Part III, Line 8c 'TentLifetimeLearningCreditAmt' cannot exceed $4000, regardless of the number of Student SSNs entered.
		F8863-014	Each 'HalfSumOfQlfyExpnssMWDAAmt' provided on Form 8863, Part II, Line 3(f) cannot exceed 3600.
		F8863-015	Each 'AmerOppQualifiedExpensesAmt' provided on Form 8863, Part I, Line 1(c) cannot exceed 4000.
		F8863-016	Each 'HopeQualifiedExpensesMWDAAmt' provided on Form 8863, Part II, Line 3(c) cannot exceed 4800.

1040 Modernized e-File (MeF) Program
Error Reject Code (ERC) to MeF Business Rule Crosswalk

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0386	Form 1040/1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0702) is more than $145,000 for "Married Filing Joint" or is more than $70,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0702) is not allowed.	F1040-084	If the sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt', and Line 33 'StudentLoanInterestDedAmt', is greater than $145,000 for Filing Status "Married Filing Jointly" (or $70,000 for Filing Status "Single" or "Head of household" or "Qualifying widower"), then Line 33 'StudentLoanInterestDedAmt' must have zero value or not be present.
0387	Form 8863 – Tentative Hope Credit (SEQ 0240) cannot exceed an amount equal to $1800 ($3600 if the student attended an eligible educational institution in the Midwestern Disaster Area) multiplied by the number of Hope Credit students in Part I. If the number of Hope Credit students is zero, Tentative Hope Credit (SEQ 0240) cannot be positive.	F8863-006	Form 8863, Line 2 'TentativeAmerOppCreditAmt' cannot exceed an amount equal to $1800 multiplied by the number of Student SSNs entered in Line 1(b).
	Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed $2000 ($4000) if the student attended an eligible educational institution in the Midwestern Disaster Area) regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.	F8863-007	Form 8863, Part III, Line 6 'TotalQualifiedExpensesAmt' cannot exceed $2,000, regardless of the number of Student SSN's entered.
	Education Credits (SEQ 0590) cannot exceed the sum of Tentative Hope Credit (SEQ 0240) and Tentative Lifetime Learning Credit (SEQ 0470).	F8863-008	Form 8863, Part V, Line 29 'NonrefundableEducationCrAmt' cannot exceed the sum of [Part I, Line 2 'TentativeHopeCreditAmt' 'TentativeAmerOppCreditAmt' and Part II, Line 4 'TentativeHopeCreditMWDAAmt'] and Part III Line 8(c) 'TentLifetimeLearningCreditAmt'.
0388	Form 1040/1040A - When Student Loan Interest Deduction (SEQ 0702) is significant, the filing status cannot equal "Married Filing Separately".	F1040-085	If Form 1040, Line 33 'StudentLoanInterestDedAmt' has a non-zero value, then Form 1040, Line 3 checkbox "Married filing separately must not be checked (element 'IndividualReturnFilingStatusCd' must not have the value 3).
0389	Form 1040/1040A - Student Loan Interest Deduction (SEQ 0702) must not exceed $2,500.	N/A	Schema validation
0390-0393	Schedule J	N/A	Not in Phase I
0394	Form Payment - The Requested Payment Date (SEQ 0080) for any Estimated Payment with Tax Type Code (SEQ 0070) of "1040S" cannot equal the Requested Payment Date for a subsequent occurrence of a "1040S" payment.	FPYMT-045	The "Requested Payment Date" in the Estimated Tax Record must not be the same as that in another Estimated Tax Payment Record filed with the same return.
0395	Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.	N/A	For MeF, Primary SSN comes from Return Header.
	When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.	N/A	For MeF, Spouse SSN comes from Return Header.
396	Form Payment - Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.	R0000-906 R0000-075	RoutingTransitNumberType schema validation Routing Transit Number (RTN) included in the return must be present in the e-File database. The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
	Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.	R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros. Also BankAccountNumberType validation
	Type of Account (SEQ 0050) must equal "1" or "2".	N/A	BankAccountType schema validation
397	Form Payment – (Balance Due Payments) When the return is transmitted to the IRS on or before April 15 of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 15.	FPYMT-054	If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return, then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.
	When the return is transmitted to IRS after April 15, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.	FPYMT-055	If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return, then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS.
	The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.	N/A	This is covered in the rules FPYMT-054 and FPYMT-055
	The Requested Payment Date cannot be prior to the current processing date minus five days.	FPYMT-054	If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return, then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date.
	Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 0080) must be one of the following: 20100415, 20100615, 20100915 or 20110118.	N/A	MeF made this a required field containing only specified values

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0398	If the process date is prior to January 18, 2010, the Requested Payment Date (SEQ 0080) must be 20100415, 20100615 or 20100915.	FPYMT-046	If the processing date is between January 1, 2010 and January 14, 2010, the "Requested Payment Dates" in the Estimated Tax Payment Record can only be April 15, June 15, and September 15.
	If the process date is January 18, 2010 through April 22, 2010, the Requested Payment Date (SEQ 0080) must be 20100415, 20100615, 20100915, or 20110118.	FPYMT-056	If the processing date is January 15, 2010 through April 15, 2010, the "Requested Payment Dates" in the Estimated Tax Payment Record can only be April 15, June 15, September 15 and January 17.
	If the current processing date is April 23, 2010 through June 22, 2010, the Requested Payment Date (SEQ 0080) must be 20100615, 20100915, or 20110118.	FPYMT-047	If the processing date is after April 23, 2010 but prior to June 22, 2010, the "Requested Payment Dates" in the Estimated Tax Payment Record can only be June 15, 2010, September 15, 2010 and January 17, 2011.
	If the current processing date is June 23, 2010 through September 22, 2010 the Requested Payment Date (SEQ 0080) must be 20100915 or 20110118.	FPYMT-043	If the processing date is after June 23, 2010 but prior to September 23, 2010, the "Requested Payment Date" in the Estimated Tax Payment Record can only be September 15, 2010 or January 17, 2011.
	If the current processing date is September 23, 2010 through October 20, 2010, the Requested Payment Date (SEQ 0080) must be 20110118.	FPYMT-044	If the processing date is after September 22, 2010 but before December 31, 2010, the "Requested Payment Date" in the Estimated Tax Payment Record can only be January 17, 2011.
	The process date cannot be greater than October 20, 2010.	N/A	
0399-0405	State Record	N/A	MeF handles Fed State differently than Legacy
0406	The first two-digits contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040)of the TRANS Record A (TRANA) of the transmission.	N/A	MeF handles this differently. No business rule needed.
0407 0408	State Record	N/A	MeF handles Fed State differently than Legacy
0409	Form 1040/1040A/1040EZ - When Foreign Employer Compensation Total (SEQ 0379) is significant, Foreign Employer Compensation Literal (SEQ 0378) equals "FEC", and the FEC/Pension Record must be present. When the FEC/Pension Record is present, then Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC" and Foreign Employer Compensation Total (SEQ 0379) must be significant or Foreign Employer Pension Literal (SEQ 0488) must equal "FEC" and Pensions Annuities Received Including Foreign (SEQ 0485) or Taxable Foreign Pensions Total (SEQ 0490) must be significant.	F1040-126 F1040-127 F1040-128	If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040 Line 7 has the value "FEC", then the corresponding amount 'WagesAmt' must be greater than zero and 'FEC Record' [FECRecord] must be present in the return. If 'FECRecord' is present in the return, then in 'WagesNotShownSchedule' attached to Form 1040, Line 7, there must be at least one 'WagesLit' having the value 'FEC', with corresponding 'WagesAmt' greater than zero. If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040, Line 7, has the value "FEC" and the corresponding amount 'WagesAmt' is greater than zero, then 'WagesAmt' must be equal to the total of 'ForeignEmployerCompensationAmt' for all of the 'FECRecord's in the return.
0410	State Record	N/A	MeF handles Fed State differently than Legacy
0411	FEC/Pension Record - The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form OR The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEQ 0055) of the Tax Form.	F1040-129	'EmployeeTIN' and 'EmployeeNameControl' provided in the "FEC Record" [FECRecord] must be the same as [the Primary SSN and the Primary Name Control] or [the Spouse SSN and the Spouse Name Control] in Return Header.
0412	FEC/Pension Record - The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060), and The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) or Foreign Country (SEQ 0110).	NA	Schema validation
0413	FEC/Pension Record - The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.	NA	Schema validation
0414	FEC/Pension Record - The Country Code (SEQ 0130) must be significant and either equal to a valid Country Code or "US".	NA	Schema validation
0415	FEC/Pension Record - If Services performed While Residing in U.S. Yes Ind (SEQ 0120) equals "X", then the Country Code (SEQ 0130) must equal "US" and If the Country Code (SEQ 0130) equals "US", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X".	F1040-130 F1040-131	If in the "FEC Record" [FECRecord], checkbox 'WorkPerformedResidingInUSInd' is checked, then 'CountryCd' must be "US". If in the "FEC Record" [FECRecord], 'CountryCd' has the value "US", checkbox 'WorkPerformedResidingInUSInd' must be checked.
0416	Summary Record	NA	No Summary Record in MeF
0417	Form 1040/1040A/1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the FEC/Pension Record cannot be present and Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.	F1040-141	If Form 1040, Line 64a 'EarnedIncomeCreditAmt has a non-zero value, then "FEC Record" [FECRecord] cannot be present in the return and 'WagesLit' in 'WagesNotShownSchedule' attached to form 1040 Line 7 cannot have a value of "FEC".

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0418	Form 1040/1040A/1040EZ - Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 0220) from the FEC/Pension Record(s).	F1040-128	If 'WagesLit' in 'WagesNotShownSchedule' attached to Form 1040, Line 7, has the value "FEC" and the corresponding amount 'WagesAmt' is greater than zero, then 'WagesAmt' must be equal to the total of 'ForeignEmployerCompensationAmt' for all of the 'FECRecord's in the return.
0419	State Record	N/A	MeF handles Fed State differently than Legacy
0420-0422	Form 4136	N/A	Not in Phase I
0423	Form 1040/1040A - When Taxable Foreign Pensions Amoung (SEQ 0490) is significant, Foreign Employer Pension Literal (SEQ 0488) must equal "FEP", and the FEC/Pension Record must be		A business rule will be added
0424	Form 1040/1040A - Taxable Foreign Pensions Amount (SEQ 0490) must equal the total of Taxable Foreign Pension Amount (SEQ 0240) from the FEC/Pension Record(s).		A business rule will be added
0425	Reserved	N/A	
0426	Form 1040 – Other Payments (SEQ 1210) must equal the total of the following fields: Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Total Income Tax Credit Amount (SEQ 4360) from Form 4136, Current Year Refundable Credit (SEQ 0279) from Form 8801, plus Health Coverage Tax Credit (SEQ 0250) from Form 8885.	N/A	Not in Phase I
0427	Reserved	N/A	
0428	Form 4137	N/A	Not in Phase I
0429	Reserved	N/A	
0430	State Record	N/A	MeF handles Fed State differently than Legacy
0431-0434	Reserved	N/A	
0435-0437	Form 8582-CR	N/A	Not in Phase I
0438	Summary Record	N/A	No Summary Record in MeF
0439	If the Transmission Type Code (SEQ 0170) of the TRANA Record equals "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215).	F1040-116	If the PIN Type Code in the Return Header is equal to "Self-Select On-Line", then the following fields must be present in the Return Header: IP Address, IP Date, IP Time, IP Timezone
0440	Reserved	N/A	
0441	Summary Record	N/A	No Summary Record in MeF
0442-0447	Reserved	N/A	
0448	Form 1040/1040A - If Taxpayer age is 70 1/2 at the end of tax year and IRA Deduction of Form 1040 (SEQ 0700) and Form 1040A (SEQ 0626) is significant, taxpayer cannot deduct any contributions to traditional IRA or treat them as nondeductible contributions for they are ineligible for IRA Deduction. Exception: Bypass this check on a Married Filing Joint return if one taxpayer is under age 70 1/2.	N/A	Not in Phase I
0449-0451	Form 8606	N/A	Not in Phase I
0452 0473	Form 2555 and Form 2555EZ	N/A	Not in Phase I
0474 0475	Reserved	N/A	
0476	Schedule EIC – The following fields cannot equal "X": Disabled "No" Box – 1, -2 and -3 (SEQ 0045, 0115, 0185)	SEIC-F1040-005 SEIC-F1040-006	For each child whose age is 19 years or older (born before 1991) or younger than 24 years (born after 1985) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child, Line 4a 'ChildIsAStudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated. For each child whose age is 24 years or older (born before 1986) per Schedule EIC (Form 1040), Line 3 'ChildYearOfBirth', then for that child Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.
0477-0479	Reserved	N/A	
0480-0486	Form 8839	N/A	Not in Phase I
0487	Reserved	N/A	
0488	Form 8839	N/A	Not in Phase I
0489	Reserved	N/A	
0490	Summary Record – If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year.	N/A	MeF is standardizing the Electronic Postmark format

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0491	Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).	N/A	MeF is standardizing the Electronic Postmark format
0492	Reserved	N/A	
0493	Software Identification Number (SEQ 0230) must be present.	N/A	Schema validation - required in Return Header
0494	Form 8689	N/A	Not in Phase I
0495 0496	Form 4563	N/A	Not in Phase I
0497 0498	Form 5695	N/A	Not in Phase I
0499	The Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record is invalid for processing an Individual e-filed return.	FW2-499	Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return.
		F1099R-499	Form 1099-R, Payer Identification Number 'PayerFederalIDNumber' is invalid for processing an Individual e-filed return.
0500	Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File.	R0000-500	Primary SSN and the Primary Name Control in the Return Header must match the e-File database.
0501	Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077, 0147) must match data from the IRS Master File.	SEIC-F1040-501	Schedule EIC (Form 1040), each Line 1 'QualifyingChildNameControl' and Line 2 'QualifyingChildSSN' provided must match that in the e-File database.
0502	Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R and Company or Trust Identification Number (SEQ 0120) of Form 2439, and Employer EIN (SEQ 0200) of 499R-2/W-2PR Record must match data from the IRS Master File. Note: Form 1099-R is ONLY required when federal income tax is withheld.	FW2-502	Form W-2, Line B 'EmployerEIN' must match data in the eFile database.
		F1099R-502	Form 1099-R, Payer Identification Number 'PayerFederalIDNumber' must match data in the e-File database. Note: Form 1099-R is ONLY required when federal income tax is withheld.
0503	Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File or If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.	R0000-503	Spouse SSN and the Spouse Name Control in the Return Header must match the e-File database.
		R0000-530	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then the Spouse SSN in the Return Header and Line 6b 'exemptSpouseNameControl' must match the e-File database.
0504	Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must match data from the IRS Master File.	R0000-504	Form 1040, Line 6c(2), each 'DependentSSN' and the corresponding 'DependentNameControl' provided in Line 6c(2) must match the e-File database.
	Form 1040-SS	N/A	Not in Phase I
0505	Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, or Payer Identification Number (SEQ 0026) of Form W-2G, or Payer Identification Number (SEQ 0050) of Form 1099-R or Company/Trust Identification Number (SEQ 0120) of Form 2439, or Employer EIN (SEQ 0200) of 499R-2/W-2PR Record was issued in the current processing year.	FW2-505	Form W-2, Line B 'EmployerEIN' was issued in the current processing year.
		F1099R-505	Form 1099-R, Payer Identification Number 'PayerFederalIDNumber' was issued in the current processing year.
0506	Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC was previously used for the same purpose.	SEIC-F1040-506	Schedule EIC (Form 1040) Line 2: each 'QualifyingChildSSN' provided must not be the same as another 'QualifyingChildSSN' on the same Schedule EIC (Form 1040) OR on another accepted return for the same tax year.
0507	Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A was previously used for the same purpose.	R0000-507	'DependentSSN' in Form 1040, Line 6c(2) was used as a Dependent SSN in a previously filed tax return for the same tax period.
	Form 1040-SS	N/A	Not in Phase I
0508	Primary SSN (SEQ 0010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 - Married filing joint status (SEQ 0130) or with filing status 4 – Head of Household and Exempt Spouse (SEQ 0163) equals to "X"; or Secondary SSN (SEQ 0030) has been used as a Primary SSN (SEQ 0010) on another return.	R0000-508	Primary SSN in the Return Header cannot be the same as the Spouse SSN on another tax return for which Line 2 checkbox[1] "Married filing jointyl" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) or [Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' are checked].
0509	Secondary SSN (SEQ 0030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN or as a Form 1040-SS (PR) Qualifying Child SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return; or Form 1040-SS (PR) Qualifying Child SSN was used as a Secondary SSN on a previous or current return.	R0000-509	Spouse SSN in the Return Header cannot match a 'DependentSSN' on this tax return or another tax return.
		SEIC-F1040-509	Schedule EIC (Form 1040), Line 2: each 'QualifyingChildSSN' provided must not be the same as the Spouse SSN on another accepted return for the same tax year.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0510	Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) and/or (SEQ 0163) on the return and was also used as a Dependent's SSN on Form 1040 Qualifying Child on Form 1040-SS (PR) (SEQ 0175, 0185, 0195, 0205) on another return. Dependents's SSN (SEQ 0175, 0185, 0195, 0205) was used as a Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) on another return and was claimed as an exemption (SEQ 0160) on that return.	F1040-510 F1040-511 F1040-512	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return. If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be the same as a Spouse's SSN on another tax return. Each Dependent's SSN on this return cannot be used on another return as a Primary or Secondary SSN with Line 6a checkbox 'ExemptPrimaryInd' or Line 6b checkbox 'ExemptSpouseInd' checked on that return.
0511	Primary SSN (SEQ 0010) was used with the Filing Status (SEQ 0130) "1", "2" or "5" and was also present on another return as a Secondary SSN (SEQ 0030) with Filing Status "3".	R0000-511	If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly", or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element "IndividualReturnFilingStatusCd' has a value 1 or 2 or 5), then the Primary SSN in the Return Header cannot be the same as a Spouse SSN on another tax return.
0512	Form 8863 - Student's Name Control (SEQ 0030, 0100, 0170, 0270, 0310, 0350) and corresponding Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must match data from the IRS Master File.	F8863-511 F8863-512 F8863-513	For each student in Form 8863, Part II, Line 3(a) 'HopeStudentNameControlMWDA' and Line 3(b) 'HopeStudentSSNMWDA' must match e-File database. For each student in Form 8863, Part I, Line 1(a) 'AmerOppStudentNameControl' and Line 1(b) 'AmerOppStudentSSN' must match e-File database. For each student in Form 8863, Part II, Part III, Line 3 5(a) 'LifetimeStudentNameControl' and Line 5(b) 'LifetimeStudentSSN' must match e-File database.
0513	Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once.	R0000-513	The Spouse SSN in the Return Header must not be the same as the Spouse SSN in another return filed for the same tax year.
0514	Form 8853	N/A	Not in Phase I
0515	Primary SSN (SEQ 0010) was used as a Primary SSN more than once.	R0000-515	The Primay SSN in the Return Header must not be the same as the Primary SSN in another return filed for the same tax year.
0516	Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.	N/A	Mef handles Fed State differently than Legacy
0517	Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File or If filing status (SEQ 0130) equals "4" and Exempt Spouse (SEQ 0163) equals "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.	N/A	Mef handles Fed State differently than Legacy
0518	Form 1310	N/A	Not in Phase I
0519	Form 8697	N/A	Not in Phase I
0520	Schedule H	N/A	Not in Phase I
0521	Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) and Qualifying SSN - 3 (SEQ 0155) of Schedule EIC, and Child's SSN (SEQ 0040, 0090, 0140, 0190) of Form 8901 and Qualifying Child SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040-SS (PR).	R0000-521 R0000-570 R0000-571 SEIC-F1040-521	The Year of Birth for the Primary SSN cannnot equal the current processing year. The Year Birth for the Spouse SSN cannot equal the current processing year. For any Dependent claimed in the tax return, the Year of Birth in the e-File database cannot equal the current processing year. For each Qualifying child SSN provided in Schedule EIC (Form 1040), the Year of Birth in the e-File database cannot equal the current processing year
0522	Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return does not match data from the IRS Master File.	F1040-522	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Primary Date of Birth (for the Primary SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDateOfDeath' has a value], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpecialProcessing LiteralCd' has a value].

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
	Exceptions: Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ. When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required.		The above business rule has been updated to reflect the exceptions
0523	Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return does not match data from the IRS Master File.	F1040-523	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database, unless (1) [Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value], OR (2) [Form 1040, checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpecialProcessing LiteralCd' has a value].
	Exceptions: Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant. When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", or "COMBATbZONEbYYYYMMDD", then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required.		The above business rule has been updated to reflect the exceptions
0524	Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441do not match data from the IRS Master File.	F2441-524	Form 2441, Part II, Line 2(a), each 'QualifyingPersonNameControl' and the corresponding Line 2(b) 'QualifyingPersonSSN' must match data from the e-File database.
0525	Form 8839	N/A	Not in Phase I
0526	Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441 was previously used for same purpose.	F2441-526	Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' provided must not be the same as a 'QualifyingPersonSSN' in Part II, Line 2 of Form 2441 in another accepted tax return for the same tax year.
0527	Form 8839	N/A	
0528	Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) was previously used to claim Education Credit on another tax return.	F8863-528	Each Student SSN provided on Form 8863, Part I, Line 1(b), Part II, Line 3(b) or Part III, Line 5(b) must not be the same as that in another Form 8863 for the same tax year.
0529	Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing	N/A	No DCN in MeF
0530	Reserved	N/A	
0531	Tax Form – A Date of Death is present and prior to current tax year on IRS records for the Primary SSN (SEQ 0010).	R0000-531	If Primary Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.
0532	Tax Form – A Date of Death is present and prior to current tax year on IRS records for the Secondary SSN (SEQ 0030).	R0000-532	If Spouse Date of Death has a value in the e-File database, then it cannot be prior to the current tax year.
0533	Form 1040/1040A – A Date of Death is present and prior to current tax year on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records).	R0000-533	If a Dependent's Date of Death is present, then it cannot be less than the current tax year.
	Form 1040-SS (PR)	N/A	Not in Phase I
0534	Schedule EIC – A Date of Death is present and prior to current tax year on IRS records for the Qualifying SSN – 1 and Qualifying SSN – 2 or -3 (SEQ 0015, 0085, 0155).	SEIC-F1040-534	For each qualifying child SSN provided in Schedule EIC (Form 1040) if Date of Death is present in the e-File Database, the Year of Death cannot be less than the tax year in the return header.
0535	Schedule EIC - Qualifying SSN (SEQ 0015, 0085, 0155) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090, 0160) must match data received from the Social Security	SEIC-F1040-535	Schedule EIC (Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildYearOfBirth' must match the e-File database for each child provided.
0536	Reserved	N/A	
0537	Form 1040/1040A - Exempt Spouse Name Control (SEQ 0165) and Spouse SSN (SEQ 0030) match data from the IRS Master File.	R0000-530	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then the Spouse SSN in the Return Header and Line 6b 'exemptSpouseNameControl' must match the e-File database.
0538 0540	Reserved	N/A	

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0541	Form 1040/A – When Filing Status (SEQ 0130) equals "1", "4" or "5", the age of the primary taxpayer must be older than the age of each qualifying child (max of 3) on the Schedule EIC.	SEIC-F1040-536	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked ('IndividualReturnFilingStatusCd' has a value 1 or 4 or 5), then each qualifying child on Schedule EIC(Form 1040) must be younger than the taxpayer.
	When Filing Status (SEQ 0130) equals "2", the age of the primary or secondary taxpayer must be older than the age of each of the qualifying child (max of 3) on the Schedule EIC.	SEIC-F1040-537	If Form 1040, Line 2 checkbox "Married filing jointly" is checked ('IndividualReturnFilingStatusCd' has the value 2), then each qualifying child on Schedule EIC(Form 1040) must be younger than the primary tax payer or the spouse.
0542 0543	Reserved	N/A	
0544	Form 1040/1040A/1040-SS (PR) – If the Primary SSN (SEQ 0010) was claimed as a Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) on another return, then no Dependent's or Qualifying Child's SSNs (SEQ 0175, 0185, 0195, 0205) can be claimed on this return.	R0000-544	The Primary SSN cannot be the same as a 'DependentSSN' on another tax return if any dependents are listed in Line 6(c) in this return.
0545-0559	Reserved	N/A	
0560	Reserved	N/A	
0561-0562	Reserved	N/A	
0563	Form 1040/1040A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) with Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equal to "X" was previously used for child tax credit.	F1040-563	Form 1040, for each dependent that has Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked, the corresponding Line 6c(2) 'DependentSSN' must only be used once as a qualifying child.
	Form 8901	N/A	Not in Phase I
	Form 1040-SS (PR)	N/A	Not in Phase I
0564 0565	Reserved	N/A	
0566	~~Form 8901~~ Reserved	N/A	
0567-0599	Reserved	N/A	
0600	Form 8862	N/A	Not in Phase I
0601	Reserved	N/A	
0602	Form 8862	N/A	Not in Phase I
0603-0605	Reserved	N/A	
0606	Form 1040/1040A/104EZ – IRS Master File indicates the taxpayer is not allowed to claim the Earned Income Credit for this tax year.	F1040-087	If the tax return is not eligible to claim Earned Income Credit, then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
0607	Form 8866	N/A	Not in Phase I
0608 0609	Reserved	N/A	
0610	Tax Form - If Address Ind (SEQ 0097) equals "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066); and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095).	N/A	ForeignAddressType schema validation
	If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).	N/A	ForeignAddressType schema validation
0611	Tax Form - Foreign Street Address (SEQ 0062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash	N/A	ForeignAddressType schema validation
0612	Tax Form - Foreign City, State or Province, Postal Code (SEQ 0064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).	N/A	ForeignAddressType schema validation
0613	Tax Form - Foreign Country (SEQ 0066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country	N/A	ForeignAddressType schema validation
0614	Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3".	F1040-088	If [State Code of the Filer's address in the Return Header is equal to "AS", "GU", "MP", "PR" or "VI"] or [the Filer's address in the Return Header is a foreign address], then Form 1040, Line 64a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.
0615	Form 4563, Form 5074, Form 8689, Form 8833, Form 8854, Form 8891 and/or Form W-2GU	N/A	Not in Phase I
	Form 1040-SS (PR)	N/A	Not in Phase I

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0616	Form W-2 - When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).	N/A	USAddressType and OtherForeignAddressType schema validation
	Form W-2G	N/A	Not in Phase I
	Form W-2GU	N/A	Not in Phase I
	Form 1099-R - When Recipient's Address Continuation (SEQ 0085) is significant, then a period (.) must be present in Recipient's State (SEQ 0092).	NA	OtherUSAddressType and OtherForeignAddressType schema validation
0617	Form 1040/1040A/1040EZ - Domestic or U.S. Possession return addresses must be expressed in the appropriate domestic fields of the entity section of the tax return.	NA	Schema Validation
0618	Reserved	N/A	
0619-0622	Form 8379	N/A	Not in Phase I
0623	Reserved	N/A	
0624-0631	Form 8379	N/A	Not in Phase I
0632 0633	Form 5471	N/A	Not in Phase I
0634 0635	Reserved	N/A	
0636-0644	Form 8865	N/A	Not in Phase I
0645	Reserved	N/A	
0646-0648	Form 8865	N/A	Not in Phase I
0649-0652	Reserved	N/A	
0653-0655	Form 8586	N/A	Not in Phase I
0656	Form 8801	N/A	Not in Phase I
0657	Reserved		
0658	Reserved		
0659-0660	Reserved	N/A	
0661 0662	Form 8865	N/A	Not in Phase I
0663	Form 1040- If Clergy Excess Rental Allowance Amount (SEQ 0359) is significant, Clergy Excess Rental Allowance Literal (SEQ 0358) must equal "EXCESS ALLOWANCE" and vice versa.	N/A	Schema Validation
0664	Authentication Record, TRANA	N/A	No Authentication Record or TRANA in MeF
	Authentication Record, TRANA	N/A	No Authentication Record or TRANA in MeF
0665	Reserved	N/A	
0666	Form 8801	N/A	Not in Phase I
0667	Form 4797	NA	Not in Phase I
0668	Self-Select PIN Program – The Primary SSN appears more than once on the IRS File for the prior tax year.	R0000-668	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary SSN in the Return Header is a duplicate in the e-File database.
0669	Self-Select PIN Program – The Spouse SSN appears more than once on the IRS File for the prior tax year.	R0000-669	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse SSN in the Return Header is a duplicate in the e-File database.
0670	Authentication Record – When the PIN Type Code (SEQ 0008) equals "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), and Primary Prior Year Adjusted Gross Income (SEQ 0020), or Primary Prior Year PIN or Electronic Filing PIN (SEQ 0025) and Primary Taxpayer Signature (SEQ 0035). (Some exceptions apply)	F1040-670	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" then the following fields must have a value in the Return Header: Primary Date Of Birth, ['PrimaryPriorYearAGI' or PrimaryPrYr PINOrElecFilingPIN], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth, [Spouse Prior Year AGI or Spouse Prior Year PIN], Spouse Signature.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0671	Authentication Record – When the PIN Type Code (SEQ 0008) equals "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN or Electronic Filing PIN (SEQ 0055), and Spouse Signature (SEQ 0065) (Some exceptions apply)	F1040-671	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) 'SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt' has a value, and the following fields in the Return Header are present: Primary Date of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN], Primary Signature.
0672	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present.	R0000-672	If the PIN Type Code in the Return Header equals "Practitioner" or "Self-Select practitioner", then the Practioner PIN must be present in the Return Header.
0672	When the PIN Type Code (SEQ 0008) equals "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present.	R0000-673	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then the Practioner PIN must not be present in the Return Header.
0673	Reserved	N/A	
0674	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.(Some exceptions apply)	F1040-674	If the PIN Type Code in the Return Header is present, then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.
0675	Authentication Record – When the PIN Type Code (SEQ 0008)equals "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record. (Some exceptions apply)	F1040-675	If the PIN Type Code in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeroes, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value and 'PrimaryDateOfDeath' has a value.
0676	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present.	F1040-676	If the PIN Type Code in the Return Header has a value and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both the Primary Signature and Spouse Signature in the Return Header must have a value, unless (1) either one or both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value and only one of Primary Signature and Spouse Signature in the Return Header is present.
0677	Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return.	R0000-677	The Primary SSN in the Return Header cannot participate in the Self Select PIN program since the Primary taxpayer is under the age of 16 and has never filed a tax return.
0678	Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year.	R0000-678	The Spouse SSN in the Return Header cannot participate in the Self Select PIN program since the Spouse is under the age of 16 and did not file a tax return in the previous year.
0679	Authentication Record – When the PIN TYPE Code (SEQ 0008) equals "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN or Electronic Filing PIN (SEQ 0025) must match the Primary Prior Year Adjusted Gross Income or Primary Prior Year PIN or Electronic Filing PIN on the IRS Master File. (Some exceptions apply)	F1040-679	If 'PINTypeCode' in the Return Header equals Self-Select Practitioner" or "Self-Select On-Line", then ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'] in the Return Header must match the e-File database, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value, and ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'] in the Return Header matches the e-File database.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0680	Authentication Record – When the PIN TYPE Code (SEQ 0008) equals "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) or Spouse Prior Year PIN or Electronic Filing PIN (SEQ 0055) must matmatch the Spouse Prior Year Adjusted Gross Income or Spouse Prior Year PIN or Electronic Filing PIN on the IRS Master File. (Some exceptions apply)	F1040-680	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then ['SpousePriorYearAGI' or SpsPrYrPINOrElecFilingPIN'] in the Return Header must match the e-File database, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value, and ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'] in the Return Header matches the e-File database.
0681	Authentication Record – When the PIN Type Code (SEQ 0008) equals "O", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020) or Primary Prior Year PIN or Electronic Filing PIN (SEQ 0025), Primary Taxpayer Signature (SEQ 0035). (Some exceptions apply)	F1040-681	If 'PINTypeCode' in the Return Header equals "Self-Select On-Line" then the following fields must have a value in the Return Header: Primary Date of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'], Primary Signature, unless (1) on Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value, and the following fields in the Return Header are present: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'], Spouse Signature.
0682	Authentication Record – When the PIN Type Code (SEQ 0008) equals "O" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly) on the Tax Return, then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gros Income (SEQ 0050) or Spouse Prior Year PIN or Electronic Filing PIN (SEQ 0055) and Spouse Signature (SEQ 0065). (Some exceptions apply)	F1040-682	If the PIN Type Code in the Return Header equals "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the following fields must have a value in the Return Header: Spouse Date Of Birth, ['SpousePriorYearAGI' or 'SpsPrYearPINOrElectFilingPIN'], Spouse Signature, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value, and the following fields in the Return Header are present: Primary Date of Birth, ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'], Primary Signature.
0683	Declaration Control Number (DCN)	N/A	No DCN in MeF
0684	Reserved	N/A	
0685	Summary Record - Number of Preparer Note Records	N/A	No Preparer Notes in MeF
0686	Summary Record - Number of Election Explanation Records	N/A	No Election Explanation Records in MeF
0687	Summary Record - Number of Regulatory Explanation Records	N/A	No Regulatory Explanation Records in MeF
0688	Summary Record - Count of Authentication Record	N/A	No Authentication Record in MeF
0689	Authentication Record – The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.	R0000-689	The year of the Taxpayer Signature Date in the Return Header must equal the current processing year.
0690	Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then Tax Type Code (SEQ 0070) cannot equal "Form 1040", "Form 1040A" or "Form 1040EZ".	N/A	MeF handles this differently.
0691	Form Payment (Balance Due) – Amount of Tax Payment (SEQ 0060) cannot be greater than 200% of Amount Owed (SEQ 1290) of the Tax Form.	FPYMT-042	Payment Amount in the IRS Payment Record must not be more than 200% of the Form 1040, line 75 'AmountOwed' amount.
0692	Form Payment – Amount of Tax Payment (SEQ 0060) must be greater than zero and less than $100 million (i.e., $99,999,999 or less).	FPYMT-057	In IRS Payment Record or IRS ES Payment Record, the payment must be greater than zero, but less than $100 million.
0693	Form Payment – When there is more than 1 occurrence of Form Payments, only 1 occurrence can be a Bal-Due Payment, with Tax Type Code (SEQ 0070) of "1040E", "1040A," or "1040Z". There can be up to four additional occurrences, for Estimated Payment, with Tax Type Code (SEQ 0070) of "1040S."	N/A	Schema validation
0694	Authentication Record – When the PIN Type Code (SEQ 0008) equals "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".	R0000-694	If the PIN Type Code in the Return Header equals "Self-Select Practitioner", then Jurat Disclosure Code in the Return Header must equal "Self-Select PIN By ERO".
0695	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".	R0000-695	If the PIN Type Code in the Return Header equals "Practitioner", then Jurat Disclosure Code in the Return Header must equal Practitioner PIN".
0696	Authentication Record – When the PIN Type Code (SEQ 0008) equals "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".	R0000-696	If the PIN Type Code in the Return Header equals "Self-Select On-Line", then Jurat Disclosure Code in the Return Header must equal "Online Self Select PIN".

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0697	Authentication Record – When the PIN Type Code (SEQ 0008)equals "P", then Primary Taxpayer Signature (SEQ 0035) must be present. (Some exceptions apply)	F1040-697	If 'PINTypeCode' in the Return Header equals "Practitioner", then the Primary Signature in the Return Header must be five digits and cannot be all zeros, unless (1) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), 'PrimaryDateOfDeath' has a value, and 'SpouseDateOfDeath' does not have a value, or (2) Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value, and Spouse Signature in the Return Header contains five digits which are not all zeros.
0698	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Spouse Signature (SEQ 0065) is present. (Some exceptions apply)	F1040-698	If the PIN Type Code in the Return Header equals "Practitioner" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Spouse Signature in the Return Header must be five digits and cannot be all zeros, unless (1) 'SpouseDateOfDeath' has a value, or (2) ['SpecialProcessingLiteralCd' or 'SpecialProcessingCodeTxt'] has a value, and the Primary Signature in the Return Header contains five digits which are not all zeros.
0699	Authentication Record – When the PIN Type Code (SEQ 0008) equals "P", then the following fields must not be present; Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Prior Year PIN or Electronic Filing PIN (SEQ 0025), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Prior Year PIN or Electronic Filing PIN (SEQ 0055).	R0000-699	If the PIN Type Code in the Return Header equals Practitioner", then the following must not be present in the Return Header : 'PrimaryPriorYearAGI', 'PrimaryPrYrPINOrElecFilingPIN', 'SpousePriorYearAGI', 'SpsPrYrPINOrElecFilingPIN'.
0700 0701	Form 6781	N/A	Not in Phase I
0702 0703	Form 2120	N/A	Not in Phase I
0704 0705	Reserved	N/A	
0706- 0708	Form 2120	N/A	Not in Phase I
0709 0710	Form 9465	N/A	Not in Phase I
0711- 0713	Form 8082	N/A	Not in Phase I
0714- 0717	Form 8697	N/A	Not in Phase I
0718	Form 8866	NA	Not in Phase I
0719- 0720	Reserved	N/A	
0721 0722	Other Credits Forms When Specify Other Credit Literal (SEQ 1010) equals "SCH R", Schedule R must be present and vice versa.	F1040-134	If Form 1040 Line 53c 'creditFormsStatement' has the value "SCHR", then Schedule R (Form 1040) must be present in the return.
0723	Form 3468	N/A	Not in Phase I
0724	Reserved	N/A	
0725	Form 3800	N/A	Not in Phase I
0726	Reserved	N/A	
0727 0728	Form 3468	N/A	Not in Phase I
0729	Reserved	N/A	
0730	Form 3800	N/A	Not in Phase I
0731- 0738	Reserved	N/A	
0739- 0743	Form 3800	N/A	Not in Phase I
0744	Reserved	N/A	
0745	Form 6478	N/A	Not in Phase I
0746	Reserved	N/A	
0747 0748	Form 6765	N/A	Not in Phase I
0749 0750	Reserved	N/A	
0751 0752	Form 8826	N/A	Not in Phase I
0753 0763	Reserved	N/A	
0764	Form 8881	N/A	Not in Phase I
0765 0766	Reserved	N/A	

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0767	Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals to "X", Third Party Designee Name (SEQ 1307) and Third Party Designee PIN (SEQ 1313) must be present. If Third Party Designee Name (SEQ 1307) equals "PREPARER", then Third Party Designee PIN (SEQ 1313) is not required.	F1040-089	If Form 1040, Item Third Party Designee 'ThirdPartyDesigneeInd' has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeName' and 'ThirdPartyDesigneePIN' must be present unless 'Preparer' has the value 'PREPARER'.
0768	Form 8621	N/A	Not in Phase I
0769	Reserved	N/A	
0770	Tax Form – Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".	N/A	BooleanType schema validation
0771-0773	Form 8621	N/A	Not in Phase I
0774	Reserved	N/A	
0775-0777	Form 8621	N/A	Not in Phase I
0778	Form 8611	N/A	Not in Phase I
0779	Form 8693	N/A	Not in Phase I
0780 0781	Reserved	N/A	
0782-0784	Form 982	N/A	Not in Phase I
0785 0786	Form 2439	N/A	Not in Phase I
0787-0789	Reserved	N/A	
0790	Form 2439	N/A	Not in Phase I
0791	Other Payments	N/A	Not in Phase I
0792-0804	Reserved	N/A	
0805	TRANS Record B (TRANB) must be present.	N/A	No TRANB in MeF
0806-0822	Reserved	N/A	
0823	Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.	N/A	MeF handles differently
0824	TRANS Record A (TRANA)	N/A	No TRANA in MeF
0825	Invalid Sequence of Records in Transmission	N/A	MeF handles the sequence of records differently
0826-0829	Reserved	N/A	
0830-0832	RECAP Record	N/A	No RECAP Record. MeF handles this differently.
0833-0839	Reserved	N/A	
0840	RECAP Record	N/A	No RECAP Record. MeF handles this differently.
0841-~~0903~~ 0899	Reserved	N/A	
0900	Form 8919		
0901	Schedule Q		
0902	Form 1040/1040A - When Refundable American Opportunity Credit (SEQ 1189) is significant, then amount must equal Refundable American Opportunity Credit (SEQ 0540) of Form 8863 and vice versa.		Business rule is being added
0903	Form 1040 - When COBRA Recapture Literal (SEQ 1112) equals "COBRA", COBRA Recapture Amount (SEQ 1113) must be significant and vice versa.		Schema Validation
0904	Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same "drain" of returns.	N/A	MeF is transactional based, no drains
0905	Reserved	N/A	
0906	Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same "drain" of returns.	N/A	MeF is transactional based, no drains
0907	Reserved	N/A	
0908	Form 8283 – When Qualified Conservation or Reduced FMV Contribution (SEQ +0060, 0115, 0170, 0280 or 0390) equals "X", then the corresponding field Qualified Conservation or FMV Statement (SEQ 0410) is required. An explanation is required.	N/A	MeF handles this differently. No business rule needed.
0909	Form 8283 - When Restriction Yes (SEQ 0500) equals "X", then the corresponding field Restriction Statement (SEQ 0510) must equal "STMBnn". An explanation is required.	N/A	MeF handles this differently. No business rule needed.
0910	Form 8283 - When Give Rights Yes (SEQ 0530) equals "X", then the corresponding field Give Rights Yes Statement (SEQ 0540) must equal "STMBnn". An explanation is required.	N/A	MeF handles this differently. No business rule needed.
0911	Form 8283 - When Restriction on Use (SEQ 0560) equals "X", then the corresponding field Restriction on Use Statement (SEQ 0570) must equal "STMBnn". An explanation is required.	N/A	MeF handles this differently. No business rule needed.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0912	Form 8283 - When the Vehicle Year is significant, then a corresponding Form 1098C must be present and the 1098C Received Indicator must equal "X" or Equivalent Contemporaneous Ack Stmt must equal "STMbnn" and the Contemporaneous Ack Received Indicator must equal "X". When the Vehicle Year is significant, then a corresponding Form 1098C must be present and the 1098C Received Indicator must equal "X" or Equivalent Contemporaneous Ack Stmt must equal "STMbnn" and the Contemporaneous Ack Received Indicator must equal "X".		Buiness rules are being added
0913	Form 8283 - If 1098-C Received Indicator or Contemporaneous Ack Received Indicator equals "X" then Vehicle Year must be significant or equal "STMbnn".		Business rules are being added
0914	Form 2441– When Prior Year Expense Literal (SEQ 0318) is significant, then Prior Year Expense Amt (SEQ 0320) must be significant and Prior Year Expense Explanation/Qual Person Name & SSN (SEQ @0322) must equal "STMbnn". An explanation is required.	F2441-011	If "CPYE Explanation Statement" [CPYEExplanationStatement] is attached to Form 2441, Part II, Line 9 and if any of the following fields in the attachment has a value, then all of them must have a value: 'CPYECreditAmt', 'CPYECreditLiteralCd', 'CPYEPersonFullName', 'CPYESocialSecurityNumber', 'HowCPYECreditwasfigured'.
0915 0916	Form 8609-A	N/A	Not in Phase I
0917- 0929	Reserved	N/A	
0930	Form 6251	N/A	Not in Phase I
0931- 0949	Reserved	N/A	
0950- 0957	Form 8873	N/A	Not in Phase I
0958- 0966	Reserved	N/A	
0967- 0968	Form 8917	N/A	Not in Phase I
0969- 0970	Reserved	N/A	
0971- 0975	Form 1116	N/A	Not in Phase I
0976	Reserved	N/A	
0977	Form 1116	NA	Not in Phase I
0978- 0985	Reserved	N/A	
0986- 0988	Form T	N/A	Not in Phase I
0989- 0998	Form 8917	N/A	Not in Phase I
0999	A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "0999".	N/A	MeF will only display the first 100 business rule codes.
1000- 1014	Form 1310	N/A	Not in Phase I
1015	Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) equals "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse (SEQ 1325) must also be significant.	F1040-090	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDateOfDeath' or 'SpouseDateOfDeath' has a value, then Form 1040 Surviving Spouse Indicator checkbox 'SurvivingSpuoseInd' must be checked.
1016- 1018	Form 1310	N/A	Not in Phase I
1019	Form 1040/1040A/104EZ - When Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.	F1040-091	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.
1019	Tax Form - When Filing Status (SEQ 0130) equals "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.	F1040-092	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' has a value, then Personal Representative Indicator checkbox 'PersonalReprentativeInd' must be checked.
1020- 1024	Reserved	N/A	
1025	Forms 1040/1040A/1040EZ - When signed by POA (SEQ 1319) is significant, then neither the Surviving Spouse (SEQ 1325) nor Personal Respresntative (SEQ 1326) can be significant. NOTE: An e-filed return cannot have two different signature authorities.	F1040-144	If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then neither 'SpouseSignature' nor 'PersonalRepresentativeInd' can be present in the return.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1026	Forms 1040/1040A/1040EZ - When signed by POA (SEQ 1319) is significant, neither the Primary Date of Death (SEQ 0020) nor the Secondary Date of Death can be significant.	F1040-145	If Form 1040 'PowerOfAttorneySignedBy' checkbox is checked, then Form 1040 'PrimaryDateOfDeath' and 'SpouseDateOfDeath' must not be present in the return.
1027-1031	Reserved	N/A	
1032	Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, the year of Primary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File	F1040-093	If 'PrimaryDateOfDeath' has a value, then the year of 'PrimaryDateOfDeath' must be equal to the tax year of the return.
		F1040-094	If 'PrimaryDateOfDeath' has a value , then it must match that in the e-File database.
	When Secondary Date of Death (SEQ 0040) is significant, the year of Secondary Date of Death must equal the current tax year or processing year and must match data from the IRS Master File.	F1040-095	If 'SpouseDateOfDeath' has a value, then the year of 'SpouseDateOfDeath' must be equal to the tax year of the return.
		F1040-096	If 'SpouseDateOfDeath' has a value, then it must match that in the e-File database.
1033	Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ	F1040-097	If 'PrimaryDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.
	When Secondary Date of Death (SEQ 0040) is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).	F1040-098	If 'SpouseDateOfDeath' has a value, then the Filer's address in the Return Header must not be a Foreign Address.
1034	Form 1040/1040A/1040EZ - When Primary Date of Death (SEQ 0020) is significant, then Name Line 2 (SEQ 0070) must also be significant.	F1040-099	If 'PrimaryDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.
	When Secondary Date of Death (SEQ 0040) is significant, then Name Line 2 (SEQ 0070) must also be significant.	F1040-100	If 'SpouseDateOfDeath' has a value, then 'InCareOfName' in the filer's address in the Return Header must have a value.
1035	Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is other than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD". See Section 7.2 for Name Line 1 formats.	F1040-101	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain either " DECD" or "<DECD"
1036	Form 1310	N/A	Not in Phase I
1037	Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign".	F1040-102	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDateOfDeath' has a value, then Filer Name in the Return Header must contain "DECD &".
1038	Form 1040/1040A/1040EZ - When the Filing Status (SEQ 0130) is "2" and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD".	F1040-103	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDateOfDeath' has a value, then Filer Name in the Return Header must contain " DECD".
1039 1040	Reserved	N/A	
1041-1048	Form W-2GU	N/A	Not in Phase I
1049	Form 1040/1040A/104EZ – Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.	F1040-118	Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.
1050	Form 8594	N/A	
1051	Form 1040/1040A/104EZ - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries.	F1040-104	Earned Income Credit may not be claimed by residents of the U.S. Possessions or Foreign Countries.
1052-1058	Schedule L	N/A	Not in Phase I
1052-1059	Reserved	N/A	
1060-1064	STCGL/LTCGL	N/A	MeF uses repeating groups instead of STCGL/LTCGL records
1065-1067	Reserved	N/A	
1068	Form 1040/1040A/104EZ – If Nontaxable Combat Pay Election (SEQ 1185) is significant, it must equal nontaxable combat pay on Forms W-2 for primary and/or secondary taxpayer. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when the corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".	F1040-105	If Form 1040, Line 64b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2, Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' is equal to "Q".
1069	Reserved	N/A	

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1070-1073	Form 8885	N/A	Not in Phase I
1074	Reserved	N/A	
1075 1076	Form 8885	N/A	Not in Phase I
1077-1084	Reserved	N/A	
1085	Form 8889	N/A	Not in Phase I
1086	Reserved	N/A	
1088	Form 8889	NA	Not in Phase I
1089-1093	Reserved	N/A	
1094	Form 1040 - When Filing A Community Property State Return (SEQ 1317) is significant, the Allocation Record must be present and the Filing Status equals "3" (SEQ 0130), the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) and WI (Wisconsin) and vice versa.	F1040-137 / F1040-138	If Form 1040, checkbox 'CommPropStateRetInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record must be present in the return) and (State Code of the Filer's address in the Return Header must be one of the following: "AZ", "CA", "ID", "LA", "NM", "TX", "WA" or "WI"). / If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and (Allocation Record is present in the return) and (State Code of the Filer's address in the Return Header has one of the following values ("AZ", "CA", "ID", "LA", "NM", "TX", "WA" or "WI"), then Form 1040, checkbox 'CommPropStateRetInd' must be checked.
1095 1096	Allocation Record	N/A	No Allocation Record in MeF
1097-1104	Reserved	N/A	
1105	Form 4562 – When only one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) must not equal "X". When more than one Form 4562 is present, Sect 179 Summary Form Indicator (SEQ 0008) of the second and subsequent occurrences must not equal "X"	N/A	MeF handles this differently. No business rule needed.
1106	Form 4562 - When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) does not equal "X", on any occurrence, only one occurrence of the form can contain entries in SEQs 0011 through 0094. In other words, if a Section 179 deduction is allocated entirely to one business or activity, only one Form 4562 can contain Section 179 deduction entries.	N/A	MeF handles this differently. No business rule needed.
1107	Form 4562 – When more than one Form 4562 is present and Sect 179 Summary Form Indicator (SEQ 0008) of the first occurrence equals "X", the following restrictions apply. Only the first occurrence of the form can contain entries in SEQs 0008, 0011 through 0090, and 0094. The first occurrence cannot contain entries in SEQs 0096 through 2420. Refer to Form 4562 Line 12	N/A	MeF handles this differently. No business rule needed.
1108	Reserved	N/A	
1109	Form 8888 – If the Three Account Indicator Box (SEQ 0300) is checked then Routing Transit Numbers and Account Numbers must be present for all three accounts, else reject return.	N/A	Required Fields in Schema
1110	Form 8888 – Total amount to be Directly Deposited (SEQ 0190) must equal the Refund (SEQ 1270) on the tax form.	F8888-002	Form 8888, Line 4 'TotalDirectDepositRefundAmt' must be equal to Form 1040, Line 73a 'RefundAmt'.
1111	Tax Form – If Form 8888 Box (SEQ 1271) is checked then Form 8888 must be present and vice versa.	F1040-106 / F1040-136	If Form 1040, Line 73a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached. / If Form 8888 is present in the return, then Form 1040, Line 73a checkbox 'Form8888Ind' must be checked.
1112	Form 8888 – If the Two Account Indicator Box (SEQ 0200) is checked then Routing Transit Numbers and Account Numbers must only be present for first account and second account, else reject return.	N/A	Schema validation
1113	Form 8888 – First Account (SEQ 0010), Second Account (SEQ 0070) and Third Account (SEQ 0130) or any combination of these three lines must equal the Total amount to be Directly Deposited (SEQ 0190).	F8888-001	The sum of all the amounts provided in Form 8888, Line 1a 'DirectDepositRefundAmt' must be equal to Line 4 'TotalDirectlyDepositedAmt'.
1114	Form 8888 - When any one of the following fields are significant, they all must be significant: Amount to be Deposited in First Account (SEQ 0010); Routing Transit Number (SEQ 0020); Checking Account Indicator (SEQ 0030) or Savings Account Indicator (SEQ 0040) and Depositor Account Number (SEQ 0060). This is true for the second and third occurences as well. All Direct Deposit Amounts (SEQ 0010, 0070 or 0130) must be greater than zero.	N/A	Required Fields in Schema

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1115	Form 8888 - When Direct Deposit information is present, Routing Transit Number (RTN) (SEQ 0020, 0080, 0140) must contain nine numeric characters.	N/A	RoutingTransitNumberType Schema Validation
	The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional RTN validation	R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.
		R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.
1116	Form 8888 - Depositor Account Number (SEQ 0060, 0120, 0180) must be alphanumeric (i.e., only alpha characters, numeric characters and hyphens) and must be left justified with trailing blanks if less than 17 positions, and cannot equal all zeros.	N/A	BankAccountNumberType schema validation
1117	Form 8888 - If Routing Transit Number (SEQ 0020, 0080 and/or 0140) or Depositor Account Number (SEQ 0060, 0120 and/or 0180) is significant, then Checking Account Indicator (SEQ 0030, 0090 and/or 0150) or Savings Account Indicator (SEQ 0040, 0100 and/or 0100 and/or 0160) must equal "X". Both cannot equal "X".	N/A	BankAccountNumberType schema validation
1118	Form 8888 – Direct Deposit account lines (SEQs 0010-0060, 0070-0120, and 0130-0180) must be completed in order (first account, second account, third account) without skipping lines.	N/A	MeF uses repeating groups
1119	Tax Form – When Direct Deposit information (SEQs 1272, 1274, 1276, 1278) is present, Form 8888 may not be present, and vice versa.	F1040-107	Form 8888 must not be present in the return if Form 1040, Line 73b 'RoutingTransitNumber', or Line 73c 'BankAccountInd', or Line 73d 'DepositorAccountNumber' has a value.
1120	Form 4684	N/A	Not in Phase I
1121-1123	Reserved	N/A	
1124	Form 8903	N/A	Not in Phase I
1125	Form 1040/1040A/1040EZ – When the Making Work Pay/Government Retiree Credit (SEQ 1175) is significant, either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) must equal a social security number.	F1040-151	If Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' has a non zero value, then Primary SSN and the Spouse SSN in the Return Header cannot equal an ITIN.
1126	Schedule M – When Making Work Pay Credit (SEQ 0140) is significant, Exempt Self (SEQ 0160) of Form 1040/1040A must equal "X" if Filing Status (SEQ 0130) is other than "2".	SM-F1040-001	If Schedule M (Form 1040) Line 9 'MakeWorkPayNetCrAmt' has a non–zero value, and Form 1040 Line 2 checkbox "MarriedFilingJointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 1040 Line 6a checkbox 'ExemptPrimaryInd' must be checked.
	When Making Work Pay Credit (SEQ 0140) is significant, Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163) of Form 1040/1040A must equal "X" if Filing Status (SEQ 0130) equals "2".	SM-F1040-002	If Schedule M (Form 1040) Line 9 'MakeWorkPayNetCrAmt' has a non-zero value, and Form 1040 Line 2 checkbox "MarriedFilingJointly" is checked (element 'IndividualReturnFilingStatuCd' has the value 2), then both Form 1040 lines 6a 'ExemptPrimaryInd' and Line 6b 'ExemptSpouseInd' must be checked.
1127	Form 1040EZ – When Making Work Pay/Government Retiree Credit (SEQ 1175) is significant, Self Claimed Dependent Ind (SEQ 0770) and Spouse Claimed Dependent Ind (SEQ 0775) must be		Revisiting
1128	Schedule M – Making Work Pay Credit (SEQ 0140) may not be claimed by residents of Puerto Rico.		Business rule is being added
1129	Form 1040EZ – Making Work Pay/Government Retiree Credit (SEQ		Revisiting
1130	Schedule M – When Making Work Pay Credit (SEQ 0140) is significant, AGI Repeated (SEQ 0770) of Form 1040/1040A cannot exceed $95,000 ($190,000 if married filing jointly).	SM-F1040-004	If Schedule M (Form 1040) Line 9 'MakeWorkPayNetCrAmt' has a non-zero value and Form 1040 Line 2 checkox "MarriedFilingJointly" is checked (element 'IndividualReturnFilingStatusCd 'has the value 2), then Form 1040 Line 37 'AdjustedGrossIncomeAmt' cannot exceed $190,000.
		SM-F1040-005	If Schedule M (Form1040) Line 9 'MakeWorkPayNetCrAmt'has a non-zero value and Form 1040 Line 2 checkbox "MarriedFilingJointly is not checked (element 'IndividualFilingStatusCd' does not have value 2), then Form 1040 Line 37 'AdjustedGrossIncomeAmt' cannot exceed $95,000.
1131	Form 1040/1040A/1040EZ – When Making Work Pay/Government Retiree Credit (SEQ 1175) is significant, cannot exceed $400 ($800, if Filing Status equals "2").	F1040-152	If Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' has a non zero value, then Primary SSN and the Spouse SSN in the Return Header cannot equal an ITIN.
	The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.	F1040-153	If Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' has a non zero value and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 63 'MakeWorkPayAndGovtRetireeCrAmt' cannot exceet $800.00.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1132	Schedule M – Schedule M – Economic Recovery Payments Received (SEQ 0170) does not match IRS records.	SM-F1040-006	Schedule M (Form 1040) Line 10 Economic Recovery Payment Amount must match the efile database.
1133	Form 1040EZ – When Making Work Pay/Government Retiree Credit (SEQ 1175) is significant, must be reduced by any economic		
1134	Schedule M – If Filing Status (SEQ 0130) of Form 1040/1040A is other than "2" and Economic Recovery Payments Received (SEQ 0170) is not significant, Government Retiree Credit (SEQ 0200) cannot exceed $250. If Filing Status (SEQ 0130) of Form 1040/1040A is other than "2" and Economic Recovery Payments Received (SEQ 0170) is significant, Government Retiree Credit (SEQ 0200) cannot be significant.	SM-F1040-008 SM-F1040-007	If Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have a value of 2) and Schedule M (Form 1040), Line 10 'EconomicRecoveryPymtAmt' has non-zero value or is not present, then Line 11 'GovRetireeCrAmt' cannot exceed $250. If Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and Schedule M (Form 1040) Line 10 'EconomicRecoveryPymtAmt' has a non zero value, then Line 11 'GovRetireeCrAmt' must equal zero or not be present.
1135	Schedule M – If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" and Economic Recovery Payments Received (SEQ 0170) is not significant, Government Retiree Credit (SEQ 0200) cannot exceed $500. If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" and Economic Recovery Payments Received (SEQ 0170) equals $250, Government Retiree Credit cannot exceed $250. If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" and Economic Recovery Payments Received (SEQ 0170) equals $500, Government Retiree Credit cannot be significant.	SM-F1040-009 SM-F1040-010 SM-F1040-011	If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Schedule M (Form 1040) Line 10 'EconomicRecoveryPymtAmt' has a zero value or is not present, then Line 11 'GovRetireeCrAmt' cannot exceed $500. If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Schedule M (Form 1040) Line 10 'EconomicRecoveryPymtAmt' is equal to $250, then Line 11 'GovRetireeCrAmt' cannot exceed $250. If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Schedule M (Form 1040) Line 10 'EconomicRecoveryPymtAmt' equals $500, then Line 11 'GovRetireeCrAmt' must have a zero value or not be present.
1136	Form 1040/1040A – When Making Work Pay/Government Retiree Credit (SEQ 1175) is significant, must equal Making Work Pay & Government Retiree Credits (0230) of Schedule M.	F1040-154	Form 1040, Line 63 'MakeWorkPayAndGovtRetireeCrAmt' must be equal to Schedule M (Form 1040), Line 14 'MakeWorkPayandGovtRetireeCrAmt'.
1137	Form 1040/1040A/1040EZ – When SEQ 0595, Protective Section 108(i) ELC Record Ind equals "X", an Election Explanation Record must be present.		Business rule is being added
1138-1149	Reserved	N/A	
1150	Authentication Record	N/A	No Authentication Record in MeF
1151	Authentication Record – All e-filed returns must have an Authentication Record.	F1040-120 F1040-121	If Form 1040 Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: PrimarySignatureDate, 'JuratDisclosureCode', 'PrimaryPINEnteredBy', and 'SpousePINEnteredBy'. If Form 1040 Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2)and the 'PINTypeCode' in the Return Header has a value, then the following fields in the Return Header must have a value: PrimarySignatureDate', 'JuratDisclosureCode', 'PrimaryPINEnteredBy'.
1152-1154	Reserved	N/A	
1155	Authentication Record – When the Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) on the Tax Return is significant, the PIN TYPE Code (SEQ 0008) on the Authentication Record must equal "P", "S", or "O".	F1040-109	If the 'PrimarySignature' or the 'SpouseSignature' in the Return Header has a value, then the 'PINTypeCode' must be present in the Return Header.
1156	Tax Form - If the Primary Taxpayer Signature (SEQ 1321) or the Spouse Signature (SEQ 1324) is significant, then it must be numeric and not all zeros, and the Authentication Record must be present.	R0000-095 R0000-096	The Primary Signature in the Return Header cannot equal all zeros. (Also using PINType schema validation) The Spouse Signature in the Return Header cannot equal all zeros.
1157-1169	Reserved	N/A	
1170	Form 3800	N/A	Not in Phase I
1171	Reserved	N/A	
1172 1173	Form 3800	N/A	Not in Phase I
1174-1189	Reserved	N/A	

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1190	Reserved	N/A	
1191-1199	Reserved	N/A	
1200-1205	Form 8891	N/A	Not in Phase I
1206-1214	Reserved	N/A	
1215 1216	Form 8914	N/A	Not in Phase I
1217	Reserved	N/A	
1218	Form 8914	N/A	Not in Phase I
1219 1220	Reserved	N/A	
1221 1222	Form 8915	N/A	Not in Phase I
1223-1229	Reserved	N/A	
1230-1233	Form 8919	N/A	Not in Phase I
1234 1235	Form 8930	N/A	Not in Phase I
1236-1239	Reserved	N/A	
1240	Tax Form – Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax	F1040-119	Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.
1241	Form 1040-SS (PR)	N/A	Not in Phase I
1242-1245	Reserved	N/A	
1246-1255	Form 1040-SS (PR)	N/A	Not in Phase I
1256 1257	499R-2/W-2PR Record	N/A	Not in Phase I
1258-1260	Reserved	N/A	
1261	499R-2/W-2PR Record	N/A	Not in Phase I
1262-1265	Form 1040-SS (PR)	N/A	Not in Phase I
1266-1270	Reserved	N/A	
1271	Form 8910	N/A	Not in Phase I
1272-1290	Reserved	N/A	
1291-1294	Form 9465	N/A	Not in Phase I
1295-1302	Reserved	N/A	
1303	Form 8862	N/A	Not in Phase I
1304	Reserved	N/A	
1305	Form 8862	N/A	Not in Phase I
1306-1324	Reserved	N/A	
1325 1326	Reserved	N/A	
1327-1330	Form 1040-SS (PR)	N/A	Not in Phase I
1331	Reserved	N/A	
1332	1040 -SS (PR)	N/A	Not in Phase I
1333-1399	Reserved	N/A	
1400-1422	Form 4136	N/A	Not in Phase I
1423 1424	Reserved	N/A	
1425	Form 4136	N/A	Not in Phase I
1426-1428	Reserved	N/A	
1429-1451	Form 4136	N/A	Not in Phase I
1452	Reserved	N/A	
1453-1462	Form 4136	N/A	Not in Phase I
1463 1464	Reserved	N/A	

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
1465-1468	Form 4136	N/A	Not in Phase I
1469	Reserved	N/A	
1470	Form 4136	N/A	Not in Phase I
1471 1472	Reserved	N/A	
1473-1478	Form 4136	N/A	Not in Phase I
1479	Reserved	N/A	
1480-1486	Form 4136	N/A	Not in Phase I
1487 1488	Reserved	N/A	
1489-1499	Form 4136	N/A	Not in Phase I
1500-9999	Reserved	N/A	