ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0001	The Summary Record must be present.	N/A	No Summary Record in MeF
0002	Summary Record – The Record Identification (SEQ 0000) must equal "SUMETD".	N/A	No Summary Record in MeF
0003	The Tax Period must be "200912".	R0000-097	Tax Year in the Return Header must equal "2009" for processing year 2010.
0004	The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part 1, Attachment 9 for the valid range of SSN and ITIN.	R0000-092	Primary SSN in the Return Header must be within the valid range of SSN/ITIN and cannot equal an ATIN.
	The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.	N/A	SSNType schema validation
	The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.	N/A	No Record ID in MeF - primary SSN comes from return header
	The Form 4868 Primary SSN (SEQ 0090) is a required field.	N/A	Required entry in schema
	The Form 9465 Primary SSN (SEQ 0020) is a required field.	N/A	Not in Phase I
	The Form 2350 Primary SSN (SEQ 0030) is a required field.	N/A	Not in Phase I
	The Form payment Primary SSN (SEQ 0010) is a required field.	N/A	Primary SSN comes from return header which is a required entry in the schema
	The SSN of the Summary record (Field 0002) must be numeric.	N/A	No Summary Record in MeF
0006	The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.	N/A	PersonNameControlType schema validation
	The Form 4868 Primary Name Control (SEQ 0010) is a required field.	N/A	Required entry in schema
	The Form 9465 Primary Name Control (SEQ 0015) is a required field.	N/A	Not in Phase I
	The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.	N/A	Not in Phase I
	The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.	N/A	Not in Phase I
0007	Street Address (Form 2350 SEQ 0070, Form 4868 SEQ 0040, Form 9465 SEQ 0050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	N/A	USAddressType schema validation
	Foreign Street Address (Form 2350 SEQ 0110, Form 4868 SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	N/A	ForeignAddressType schema validation
	Foreign City State or Province (Form 2350 SEQ 0120, Form 4868 SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	N/A	ForeignAddressType schema validation
	The first position or character entered in the Street Address must be alphabetic or numeric.	N/A	USAddressType schema validation
	Street Address (Form 9465 SEQ 0050) is a required field.	N/A	Not in Phase I
0010	All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.	N/A	efileType schema validation
	Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).	N/A	USAmountType schema validation
	Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or	N/A	DateType schema validation
	The PIN must be numeric and greater than zeros.	R0000-095 R0000-096	The Primary Signature in the return header cannot equal all zeros. The Spouse Signature in the return header cannot equal all zeros.
0014	This reject code is set for fields which are defined in Part 3, Section 7 Record Layouts as "NO ENTRY".	N/A	Schema validation
0016	Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 4868 SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code).	R0000-007	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.
	Zip Code (Form 9465 SEQ 0090) is a required field.	N/A	Not in Phase I
0020	Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, and 9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost posi	N/A	NameLine1Type schema validation
	Note: The Taxpayer's Name for forms 56, 2350, and 9465 cannot have ampersand (&).	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
0020	If Spouse Name for Form 9465 (SEQ 0030) and Form 2350 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.	N/A	Not in Phase I
	The Name Line 1 (Form 4868 SEQ 0030) is a required field.	N/A	Required entry in schema
	Taxpayer's Name for Forms 56 and 9465 (SEQ 0010) and Form 2350 (SEQ 0010) is a required field.	N/A	Not in Phase I
0022	State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.	N/A	USAddressType schema validation
	State Abbreviation (Form 9465 SEQ 0080) is a required field.	N/A	Not in Phase I
0023	The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.	N/A	USAddressType schema validation
	The Foreign Country (Form 2350 SEQ 0120, Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.	N/A	ForeignAddressType schema validation
	City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.	N/A	USAddressType schema validation
	The City (Form 9465 SEQ 0070) is a required field.	N/A	Not in Phase I
0027	The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.	N/A	No Summary Record in MeF
	The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.	N/A	EFIN is required in the return header. DCN does not apply for MeF
0028	The Two Digit Electronic Filing Identification Number (EFIN) Prefix Code of the Originator in the Document Record must be valid.	R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.
	An "out of service center" Two Digit Electronic Filing Identification Number (EFIN) Prefix Code is permitted when Processing Site equals "E" (Austin) and Form 2350 is present, OR	N/A	MeF generates processing site code
	When the Processing Site equals "E" and at least one of the following is present: Forms 56, 4868, 9465, and the address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession.	N/A	MeF generates processing site code
	When the Processing Site equals "E" and Form 4868 is present, and the address indicator of the Form is equal to "3" or State Abbreviation is a U.S. Possession, or Taxpayer abroad box is checked, or 1040NR Filer with no wages subject to U.S. Income Tax wit	N/A	MeF generates processing site code
0030	A Form Payment must be accompanied by Forms 4868 or 2350, if there is a payment.	N/A	Schema validation
	An Authentication Record must be present with Form 56, 2350, 9465.	N/A	No Authentication Record in MeF. Various business rules insure a signature is present if IRS Payment or IRS ES Payment Records are present.
	An Authentication Record must be present with Form 4868 with a From Payment.	N/A	No Authentication Record in MeF. Various business rules insure a signature is present if IRS Payment or IRS ES Payment Records are present.
	For Form 4868, if an Authentication Record is present, then a Form Payment must be present.	N/A	No Authentication Record in MeF
0031	The Document Sequence Number (SEQ 0007) must be numeric.	N/A	No DSN in MeF
0032	The Declaration Control Number (SEQ 0008) must be numeric.	N/A	No DCN in MeF
0033	Fields on a record must NOT be longer than specified in Section 7 Record Layouts.	N/A	efileType schema validation
0034	For each record, significant data must be present following the Record ID.	N/A	No Record ID in MeF
0035	Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.	N/A	No sequence numbers in MeF
0044	The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.	N/A	No Record ID in MeF
0045	The number of occurrences for tax documents cannot exceed the number specified in Part 3, Attachment 2.	N/A	MeF uses Max Occurs in schema
	The format and content of the record identification information Record ID) which begins each type of record must be exactly as presented in the input specifications.	N/A	No Record ID in MeF
0060	The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.	N/A	No DSN in MeF
0061	The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.	N/A	No DCN in MeF
0062	The first two digits of the Declaration Control Number must be zeros.	N/A	No DCN in MeF
0064	The Year Digit of the DCN must be "0".	N/A	No DCN in MeF

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0071	If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.	R0000-093 R0000-094	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. 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.
0167	Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.	N/A	Not in Phase I
0168	Form 9465 Monthly Payment (SEQ 0300) must be $25.00 or more.	N/A	Not in Phase I
0172	Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than $25,000.	N/A	Not in Phase I
0304	If Form Payment is for an extension payment the primary PIN (SEQ 0035) must be present and numeric.	R0000-098	If IRS Payment Record or IRS ES Payment Record is present, then PIN Type Code and Primary Signature must have a value in the Return Header
	If Spouse's SSN is present and Form Payment is present, the spouse's PIN must be present.	R0000-099	If IRS Payment Record or IRS ES Payment Record is present and Spouse SSN has a value in the Return Header, then PIN Type Code and Spouse Signature must have a value in the Return Header.
	The Primary PIN number must be present for Form 2350(SEQ 0330) and Form 9465 (SEQ 0380), unless Other Than Taxpayer (SEQ 0300) is present.	N/A	Not in Phase I
	If Name of preparer other than taxpayer (SEQ 0350) is present, preparer signature date (SEQs 0355) must be present.	N/A	Not in Phase I
0305	Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350.	N/A	Not in Phase I
0306	Form 56 - If the Address Indicator (SEQ 0120) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0120) is equal to "3", the foreign address fields must be significant.	N/A	Not in Phase I
	Form 2350 - If the Address Indicator (SEQ 0150) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0150) is equal to "3", the foreign address fields must be significant.	N/A	Not in Phase I
	Form 4868 - If the Taxpayer Abroad (SEQ 0160) is "X" and the Address Indicator (SEQ 0080) is equal to "1", "2" or "Blank", the domestic address fields must be significant. If Taxpayer Abroad (SEQ 0160) is equal to "X" and the Address Indicator (SEQ 0080)	N/A	MeF uses schema validation and existing MeF address business rules
	Form 4868 - If the Address Indicator (SEQ 0080) is equal to "Blank" the domestic address fields must be significant.	N/A	MeF uses schema validation and existing MeF address business rules
	Form 9465 - If the Address Indicator (SEQ 0095) is equal to "1" "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (SEQ 0095) is equal to "3", the foreign address fields must be significant.	N/A	Not in Phase I
0307	For return label for Form 2350, agent Name (SEQ 0380) cannot be present without taxpayer's name (SEQ 0370).	N/A	Not in Phase I
0310	Forms 4868 must be received no later than April 15, 2010 and retransmitted forms must be received no later than April 20, 2010. Note: Form 4868 for Taxpayers Out of the Country must check "box 8" and Form 4868 must be received no later than June 15.	F4868-001	Form 4868 can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the due date to which the extension applies, unless Line 8 checkbox or Line 9 checkbox is checked.
0311	Foreign Forms 4868 (Taxpayer Abroad and/or 1040NR Filers with no wages subject to U.S. Income Tax Withholding) and 2350 must be received no later than June 15, 2010 and retransmitted forms must be received no later than June 20, 2010.	F4868-002	If Form 4868, Line 8 checkbox or Line 9 checkbox is checked, then the form can only be filed after the Tax Period End Date in the IRS Submission Manifest and on or before the extended due date for taxpayers out of the country.
0312	If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.	F4868-003	If Spouse SSN has a value in the Return Header, then Name in the Return Header must contain an ampersand.
	If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.	F4868-004	If Name in the Return Header contains an ampersand, then Spouse SSN in the Return Header must have a value.
	If the Spouse SSN (SEQ 0060) on Form 2350 is present, Spouse name (SEQ 0040) must be present.	N/A	Not in Phase I
	If the Spouse SSN (SEQ 0060) on Form 2350 is not present, Spouse name (SEQ 0040) must not be present.	N/A	Not in Phase I
0313	The Tax Type Code of Form Payment (SEQ 0070) must be "4868E" for extension payment attached to the Form 4868 and 2350E for	N/A	MeF will generate
	The Tax Type Code of Form Payment (SEQ 0070) is a required Field.	N/A	MeF will generate
	Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.	N/A	MeF will generate
0315	The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	R0000-500	Primary SSN and Primary Name Control of the Return Header must match the e-file database.
0316	The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	R0000-503	Spouse SSN and Spouse Name Control of the Return Header must match the e-file database.
0317	Reserved	N/A	
	For Form 56 either the Fiduciary's USA Phone No. (SEQ 0225) or Fiduciary's Foreign Phone No. (SEQ 230) must be present and numeric. It cannot be all zeroes.	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
0318	For Form 9465 either the Taxpayer's Home Phone (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) or (SEQ 0155) must be present, 10/20 characters long and numeric.	N/A	Not in Phase I
	Form Payment – The taxpayer's Day Time Phone Number (SEQ 0090) must be 10 characters long and numeric. It cannot be all zeroes.	FPYMT-040	Taxpayer's Day Time Phone Number in IRS Payment Record or IRS ES Payment Record cannot equal all zeros.
0319	Reserved	N/A	
0320	The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes 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 amount must be greater than zero, but less than $100 million.
	If Part 2 is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7 (SEQ 0150).	FPYMT-052	If IRS Payment Record is present, then 'Payment Amount' in the IRS Payment Record must be equal to Form 4868, Line 7 'TaxpayerIsPayingAmt'.
	For Form 2350, the Amount of Tax Payment on the Form Payment (SEQ 0060) and (Tax Type Code 2350E), must be equal to the amount on Form 2350, Line 5 (SEQ 0270).	N/A	Not in Phase I
0321	For Form 2350, Line 4 (SEQ 0220 through SEQ 0250) must be significant.	N/A	Not in Phase I
	Country Code (SEQ 0255) must be significant and equal a valid Country Code.	N/A	Not in Phase I
0322	Reserved	N/A	
0323	When Date of Death (SEQ 0250) of Form 56 is present, then Year cannot be equal or later than processing year.	N/A	Not in Phase I
0324	The Tax Form Number (SEQs 0320 and 0353) of Form 56 must contain "1040".	N/A	Not in Phase I
0325	The Tax Year One (SEQ 0330 & 0354), Year Two (SEQ 0332 & 0355), Year Three (SEQ 0334 & 0356), Period One (SEQ 0340 & 0357), Period Two (0342 & 0358) or Period Three (SEQ 0344 & 0359) cannot be all blanks.	N/A	Not in Phase I
0326	The Jurat/Disclosure Code of the Authentication Record (SEQ 0075) must be "E" for Form 4868 with Electronic Funds Withdrawal), "F" for Form 9465, "G" for Form 2350, "H" for Form 56, and "I" for Form 4868 when with Electronic Funds Withdrawal when the Prac	R0000-100 R0000-101	If IRS Payment Record or IRS ES Payment Record is present, then Jurat Disclosure Code in the Return Header must have a value of "4868" unless Practitioner PIN has a value in the Return Header. If IRS Payment Record or IRS ES Payment Record is present and Practitioner PIN has a value in the Return header, then Jurat Disclosure Code in the Return Header must have a value of "Form 4868 with Practitioner PIN and EFW"
0327	The Preparer Name (SEQ 0350 for Form 2350) must match with Signature of Preparer Other Than Taxpayer SEQ 0100) of Authentication Record.	N/A	Not in Phase I
0328	The Fiduciary Name (SEQ 0610) for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.	N/A	Not in Phase I
0329	Reserved	N/A	
0395	The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 (SEQ 0090) and Form 2350 (SEQ 0030).	N/A	In MeF the Primary SSN comes from the return header
	If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 (SEQ 0100) and Form 2350 (SEQ 0060).	N/A	In MeF the Secondary SSN comes from the return header
	The Taxpayer's SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 2350 (SEQ 0030).	N/A	Not in Phase I
	If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 2350 (SEQ 0060).	N/A	Not in Phase I
0396	The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) 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 Fi	R0000-906 R0000-075	RoutingTransitNumberType schema validation Routing Transit Number 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.
	The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) 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 ze	R0000-091	Bank Account Number in IRS Payment Record or IRS ES Payment Record must not equal all zeros. Also BankAccountNumberType validation
	Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.	N/A	Not in Phase I
	The Type of Account for Forms 4868 and 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".	N/A	Bank Account Type schema validation
	The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 15, 2010, when a domestic/US Possession payment is present.	FPYMT-050	If IRS Payment Record is present, then the "Requested Payment Date" in the IRS Payment Record must be on or before the due date but not more than 5 days prior to the received date, unless Form 4868 Line 8 checkbox or Line 9 checkbox is checked.

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0397	The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than June 15, 2010 when a foreign payment is present.	FPYMT-051	If "IRS Payment" is present and Form 4868 Line 8 checkbox or Line 9 checkbox is checked, then the "Requested Payment Date" in the IRS Payment Record must be on or before the extended due date but not more than 5 days prior to the received date.
	The Requested Payment Date for Form Payment (SEQ 0080) must be a valid date format (YYYYMMDD).	N/A	DateType schema validation
0490	When Electronic Postmark is present, Year of Electronic Post-mark Date (SEQ 0260) must equal the current processing year. Note: If the Transmission is sent to the Fresno Processing Site and the post mark date is populated after midnight, the transmission will reject.	N/A	MeF is standardizing the postmark format
0491	When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).	N/A	MeF is standardizing the postmark format
0668	Self-Select PIN Program – Taxpayer is ineligible to participate in the Self-Select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.	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 Secondary Taxpayer is ineligible to participate in Self-Select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.	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	When the PIN Type Code (SEQ 0008) of the Authentication Record is "S", the 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), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO/EFIN PIN (SEQ 0090) must be present on the Authentication Record.	R0000-670 F4868-522	If IRS Payment Record or IRS ES Payment Record is present and PIN Type Code in the Return Header has the value "Self-Select Practitioner", then 'PractitionerPIN', 'PrimaryDateOfBirth', ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'], 'PrimaryPINEnteredBy', 'PrimarySignature', 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value in the Return Header. If IRS Payment Record or IRS ES Payment Record is present, 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.
0671	When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and the Spouse SSN is present on the Form, the 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), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO/EFIN PIN (SEQ 0090) must be present on the Authentication Record.	F0000-671 F4868-523	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Self-Select Practitioner", and Spouse SSN in the Return Header has a value, then 'PractitionerPIN', 'SpouseDateOfBirth', ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'] 'SpousePINEnteredBy', 'SpouseSignature' and 'JuratDisclosureCode' must have a value in the Return Header. If IRS Payment Record or IRS ES Payment Record is present, the PIN Type Code in the Return Header equals "Self-Select On-Line", and Spouse SSN in the Return Header has a value, then Spouse Date of Birth (for the Spouse SSN in the Return Header) must match the e-File database.
0674	Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Taxpayer Signature (SEQ 0330) must be numeric and greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.	N/A	Not in Phase I
	Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" or "O", then Primary Taxpayer Signature (SEQ 0035) of Authentication Record must be numeric and greater than zeros.	N/A	Schema validation
	Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Taxpayer Signature (SEQ 0380) must be numeric and greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.	N/A	Not in Phase I
	Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Taxpayer PIN Number (SEQ 0380) must be numeric and greater than zeroes, and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.	N/A	Not in Phase I
	NOTE: 4868 PIN Validation is performed in ERC 0010.	N/A	PIN Type schema validation
0675	Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, and Spouse Signature (SEQ 0340) is present, it must be numeric and greater than zeroes, and must equal to Spouse Signature (SEQ 0065) of Authentication Record.	N/A	Not in Phase I
	Form 4868 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then Spouse Signature (SEQ 0065) of Authentication Record must be numeric and greater than zeros.	N/A	Schema validation
	Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, and Spouse Signature (SEQ 0400)is present, it must be numeric and greater than zeroes, and must equal to Spouse Signature (SEQ 0065) of Authentication Record.	N/A	Not in Phase I
	NOTE: 4868 PIN Validation is performed in ERC 0010.	N/A	PIN Type schema validation

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0677	The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and have not filed previously.	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	The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior 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	When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Primary Prior Year AGI (SEQ 0020) or Primary Prior Year PIN or Electronic Filing PIN (SEQ 0025) of Authentication record must match with IRS Master File.	F4868-679	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line", then 'PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN' in the Return Header must match e-File database.
0680	When the PIN Type Code (SEQ 0008) of Authentication Record is “S” or “O”, then, Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN or Electronic Filing PIN (SEQ 0055) of Authentication record must match with IRS Master File.	F4868-680	If the PIN Type Code in the Return Header equals "Self-Select Practitioner" or "Self-Select On-Line" and Spouse SSN in the Return Header has a value, then 'SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN' in the Return Header must match e-File database
0681	Form 2350 and 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is “O”, then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020) or Primary Prior Year PIN or Electronic Filing PIN (SEQ 0025), Primary Taxpayer Signature (SEQ 0035), Signature Date (	N/A	Not in Phase I
	Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "O" and an Electronic Funds Withdrawal is present, the 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), Signature Date (SEQ 0070), Jurat /Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.	R0000-681	If “IRS Payment” or “IRS ES Payment” is present and PIN Type Code in the Return Header has the value "Self-Select On-Line", then 'PrimaryDateOfBirth', ['PrimaryPriorYearAGI' or 'PrimaryPrYrPINOrElecFilingPIN'], 'PrimaryPINEnteredBy', 'PrimarySignature', 'PrimarySignatureDate' and 'JuratDisclosureCode' must have a value in the Return Header.
0682	Form 2350 - When the PIN Type Code (SEQ 0008) of Authentication Record is “O” and Spouse PIN Number (SEQ 0340) is present on the Form, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN or Electronic Filing PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authoriztion Code (SEQ 0080) must be present on the Authentication Record.	N/A	Not in Phase I
	Form 9465 - When the PIN Type Code (SEQ 0008) of Authentication Record is “O” and Spouse PIN Number (SEQ 0400) is present on the Form, the, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050) or Spouse Prior Year PIN or Electronic Filing PIN (SEQ 0055), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Date (SEQ 0075), and PIN Authoriztion Code (SEQ 0080) must be present on the Authentication Record.	N/A	Not in Phase I
	Form 4868 - When the PIN Type Code of the Authentication Record is "O" and a Spouse SSN is present on the Form, and an Electronic Funds Withdrawal is present, the 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), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.	R0000-682	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Self-Select On-Line", and Spouse SSN in the Return Header has a value, then 'SpouseDateOfBirth', ['SpousePriorYearAGI' or 'SpsPrYrPINOrElecFilingPIN'], 'SpousePINEnteredBy', 'SpouseSignature' and 'JuratDisclosureCode' must have a value in the Return Header.
0697	For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization	R0000-697	If IRS Payment Record or IRS ES Payment Record is present and PIN Type Code in the Return Header has the value "Practitioner", then Practitioner PIN, Primary PIN Entered By, Primary Signature, Primary Signature Date and Jurat Disclosure Code must have a value in the Return Header.
0698	For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present, then Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.	R0000-698	If IRS Payment Record or IRS ES Payment Record is present, PIN Type Code in the Return Header has the value "Practitioner" and Spouse SSN has a value, then Practitioner PIN, Spouse PIN Entered By, Spouse Signature and Jurat Disclosure Code must have a value in the Return Header.
0699	When the PIN TYPE CODE (SEQ 0008) of the Authentication Record is "P", then the Primary Prior Year Adjusted Gross Income (SEQ 0020), and Spouse Prior Year Adjusted Gross Income (SEQ 0050) must be blank on the Authentication Record.	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'.
0806	Processing Site must equal a valid Electronic Filing Site (SEQ 0040): Andover = “C”, Austin = “E”, Kansas = “F”, Philadelphia = “G”, Fresno = “H”.	N/A	MeF generates processing site code
0822	The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.	N/A	No TRANA in MeF
0823	If there is any unrecognizable or inconsistent control data, the transmission will be rejected.	N/A	Schema validation

ELF ERC #	ETD - ELF Error Reject Code Explanation	MeF Business Rule Number	MeF Business Rule or Reason Why No Rule
0824	TRANA Record A(TRANA) – Transmitter EFIN must be (SEQ 0110) present.	N/A	No TRANA in MeF
0825	TRANA Record A (TRANA) – Transmission Type (SEQ 0170) must Equal “D” (ETD), or “N” (On-line).	N/A	No TRANA in MeF
0840	The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).	N/A	No TRANA or RECAP in MeF
0900	The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 2350 or 4868 for the current tax year.	F4868-900	The Primary SSN in the Return Header must not duplicate the Primary SSN of any previously accepted Form 4868 for the current tax year.
0999	If more than 96 reject conditions are identified, the last Reject Code will be "0999".	N/A	MeF will only display the first 100 business rule codes