

1040 BUSINESS RULES FOR TAX YEAR 2014

Version 2014v5.0

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-001-02	If Form 1040, Line 75 'OverpaidAmt' has a non-zero value and Line 79 'EsPenaltyAmt' is greater than Line 75 'OverpaidAmt', then Line 78 'OwedAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-002-03	If Form 1040, Line 75 'OverpaidAmt' has a non-zero value and Line 79 'EsPenaltyAmt' is less than or equal to Line 75 'OverpaidAmt', then Line 78 'OwedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-003-01	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 'QualifyingHOHNM' and Line 4 'QualifyingHOHSSN'], Line 6c 'ChldWhoLivedWithYouCnt', or Line 6c 'OtherDependentsListedCnt'.	Missing Data	Reject	Active
F1040-004-01	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and 'QualifyingHOHNM' has a value, then 'QualifyingHOHSSN' must have a value.	Missing Data	Reject	Active
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.	Incorrect Data	Reject	Active
F1040-006-01	If Form 1040, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	Active
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.	Missing Data	Reject	Active
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.	Missing Data	Reject	Active
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.	Missing Data	Reject	Active
F1040-010-02	Each 'DependentSSN' that has a value on Form 1040, Line 6c(2) must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	Active
F1040-011-01	Form 1040, Line 6c(2), each 'DependentSSN' provided must be unique among all the dependent SSNs in Line 6c(2).	Duplicate Condition	Reject	Active
F1040-012-01	Form 1040, Line 6c(2), each 'DependentSSN' provided must not be the same as the 'PrimarySSN' or the 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F1040-013-01	If Form 1040, Line 66a 'EICEligibilityLiteralCd' has the value 'NO', then Line 66a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-014-01	If Schedule EIC (Form 1040) is present in the return, Form 1040, Line 66a 'EarnedIncomeCreditAmt' must have a non-zero value.	Incorrect Data	Reject	Active

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F1040-016-02	If Form 1040, Line 66a 'EarnedIncomeCreditAmt' has a non-zero value, then at least one of the following must be true: (1) In [WagesNotShownSchedule] attached to Form 1040, Line 7, at least one 'WagesLiteralCd' must have the value "HSH" and the corresponding 'WagesNotShownAmt' must be greater than zero; (2) [OtherIncomeTypeStatement] must be attached to Form 1040, Line 21; (3) Form W-2 must be present; (4) Form 1099-R must be present; (5) Schedule C (Form 1040) must be present; (6) Schedule E (Form 1040), Line 28(b) 'PartnershipSCorpCd' must have the value "P" for at least one entry in Line 28; (7) Schedule F (Form 1040) must be present; (8) Schedule C-EZ (Form 1040) must be present; (9) Form 8919 must be present.	Incorrect Data	Reject	Active
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' unless Form 8958 is present in the return.	Data Mismatch	Reject	Active
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' unless Form 8958 is present in the return.	Data Mismatch	Reject	Active
F1040-020-01	Form 1040, Line 17 'RentalRealEstateIncomeLossAmt' must be equal to non-zero amount from Schedule E (Form 1040), Line 26 'TotalIncomeOrLossAmt' or Line 41 'TotalSupplIncomeOrLossAmt' unless Form 8958 is present in the return. If both Schedule E (Form 1040), Line 26 and Line 41 have non-zero values, then Form 1040, Line 17 must be equal to Schedule E (Form 1040), Line 41.	Data Mismatch	Reject	Active
F1040-021-01	If Schedule A (Form 1040) is present in the return, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must be equal to Schedule A (Form 1040), Line 29 'TotalItemizedDeductionsAmt'.	Data Mismatch	Reject	Active
F1040-022-02	Form 1040, Line 49 'CreditForChildAndDepdCareAmt' must be equal to Form 2441, Line 11 'CreditForChildAndDepdCareAmt'.	Data Mismatch	Reject	Active
F1040-025-02	If Form 1040, Line 73 'OverpaidAmt' is greater than Line 77 'EsPenaltyAmt', then the sum of Line 74a 'RefundAmt', Line 75 'AppliedToEsTaxAmt', and Line 77 'EsPenaltyAmt' must be equal to Line 73 'OverpaidAmt'.	Math Error	Reject	Active
F1040-025-04	If Form 1040, Line 75 'OverpaidAmt' is greater than zero and less than Line 79 'EsPenaltyAmt', then (Line 76a 'RefundAmt' and Line 77 'AppliedToEsTaxAmt' must be equal to zero if an amount is entered) and [Line 78 'OwedAmt' must be equal to (Line 79 'EsPenaltyAmt' minus(-) Line 75 'OverpaidAmt')].	Math Error	Reject	Active
F1040-026-01	If Form 1040, Line 31a 'TotalAlimonyPaidAmt' has a non-zero value, then there must be at least one 'RecipientSSN' provided on Line 31b.	Incorrect Data	Reject	Active
F1040-027-02	Each 'RecipientSSN' that has a value on Form 1040, Line 31b must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	Active
F1040-028-01	Each 'RecipientSSN' provided on Form 1040, Line 31b must not be the same as 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	Active
F1040-031	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Schedule D (Form 1040) must NOT be present in the return.	Incorrect Data	Reject	Active
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.	Missing Document	Reject	Active

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F1040-034-03	Form 1040, Line 64 'WithholdingTaxAmt' must be equal to the sum of the following: [(1) all 'WithholdingAmt' for which 'WithholdingCd' has the value 'FORM 1099' or '1065 SCHEDULE K-1' or '1120S SCHEDULE K-1' in [OtherWithholdingStatement] attached to Form 1040, Line 64 and (2) all of the Forms W-2, Line 2 'WithholdingAmt' and (3) all of the Forms W-2G, Line 2 'FederalIncomeTaxWithheldAmt' and (4) Form 8959, Line 24 'AddlMedcrRRTaxWithholdingAmt'.] unless Form 8958 is present in the return. When evaluating this, a tolerance of \$5.00 is allowed.	Math Error	Reject	Active
F1040-035-03	If any of the following Form 1040 fields have a value, then all of these fields must have a value: Line 76b 'RoutingTransitNum', Line 76c 'BankAccountTypeCd', Line 76d 'DepositorAccountNum'.	Missing Data	Reject	Active
F1040-036-03	If Form 1040, Line 75 'OverpaidAmt' has a non-zero value, then Line 74 'TotalPaymentsAmt' must be greater than Line 63 'TotalTaxAmt'.	Incorrect Data	Reject	Active
F1040-037-02	If 'PrimarySSN' in the Return Header is an ITIN, then Form 1040, Line 66a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-038-01	If 'PrimarySSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return.	Incorrect Data	Reject	Active
F1040-039-03	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseSSN' in the Return Header is an ITIN, then Form 1040, Line 66a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-040-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseSSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return.	Incorrect Data	Reject	Active
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).	Missing Data	Reject	Active
F1040-042	If Form 1040, Line 20b 'TaxableSocSecAmt' has a non-zero value, then Line 20a 'SocSecBnftAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-043-03	If Form 1040, Line 74 'TotalPaymentsAmt' is not equal to Line 63 'TotalTaxAmt', then one of the following must have a non-zero value: Line 75 'OverpaidAmt' or Line 76a 'RefundAmt' or Line 77 'AppliedToEsTaxAmt' or Line 78 'OwedAmt'.	Missing Data	Reject	Active
F1040-044	If Form 1040, Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt' has a non-zero value, then both amounts cannot be equal.	Incorrect Data	Reject	Active
F1040-045-03	If Form 1040, Line 74 'TotalPaymentsAmt' is greater than Line 63 'TotalTaxAmt' and [Line 77 'AppliedToEsTaxAmt' plus(+) Line 79 'EsPenaltyAmt' is equal to Line 75 'OverpaidAmt'], then Line 76a 'RefundAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-046-03	If Form 1040, Line 74 'TotalPaymentsAmt' is greater than Line 63 'TotalTaxAmt' and [Line 77 'AppliedToEsTaxAmt' plus (+) Line 79 'EsPenaltyAmt' is less than Line 75 'OverpaidAmt'], then Line 76a 'RefundAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-047-03	If Form 1040, Line 74 'TotalPaymentsAmt' is equal to Line 63 'TotalTaxAmt', then the following lines must not have a value greater than zero: Line 75 'OverpaidAmt' and Line 76a 'RefundAmt' and Line 77 'AppliedToEsTaxAmt'.	Incorrect Data	Reject	Active
F1040-049-02	If Form 1040, Line 6c 'ChldNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its Line 6c(3) 'DependentRelationshipCd' from among the following values: ("STEPCHILD" or "HALF BROTHER" or "HALF SISTER" or "STEPBROTHER" or "STEPSISTER" or "FOSTER CHILD" or "GRANDCHILD" or "BROTHER" or "SISTER" or "NEPHEW" or "NIECE" or "SON" or "DAUGHTER").	Incorrect Data	Reject	Active

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F1040-050	If Form 1040, Line 13 checkbox 'CapitalDistributionInd' is checked, then Line 13 'CapitalGainLossAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-053-02	If Form 2210 is present, then Form 1040, Line 79 'EsPenaltyAmt' must be equal to Form 2210, Line 17 'PenaltyAmt' or Form 2210, Line 27 'TotalPenaltyAmt'.	Data Mismatch	Reject	Active
F1040-054-01	Form 1040, Line 6d 'TotalExemptionsCnt' must be equal to the total of the following fields: 'TotalExemptPrimaryAndSpouseCnt', 'ChldWhoLivedWithYouCnt', 'ChldNotLivingWithYouCnt', and 'OtherDependentsListedCnt'.	Incorrect Data	Reject	Active
F1040-055-01	If Form 1040, Line 24 'BusExpnsReservistsAndOthersAmt' has a non-zero value, then Form 2106 or Form 2106-EZ must be attached to Line 24.	Missing Document	Reject	Active
F1040-056-02	If Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' is checked and 'creditFormsStatementSchRCd' has the value "SCH R" and (Line 39a checkboxes 'Primary65OrOlderInd' and 'Spouse65OrOlderInd' are not checked), then at least one of the following checkboxes on Schedule R (Form 1040A or 1040) must be checked: Line 2 'Und65RtdPermntTotDsblyInd' or Line 4 'BothUnder65OneRtdDsblyInd' or Line 5 'BothUnder65BothRtdDsblyInd' or Line 9 'Under65DidNotLiveTogetherInd'.	Missing Data	Reject	Active
F1040-057-01	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached.	Missing Document	Reject	Active
F1040-058-01	If Form 1040, Line 51 '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.	Incorrect Data	Reject	Active
F1040-060	If Form 1040, Line 36 'OtherAdjustmentsTotalAmt' has a non-zero value or "Other Adjustments Statement" [OtherAdjustmentsStatement] is attached, then Form 1040, Line 36 'TotalAdjustmentsAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-061-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then 'SpousePINEnteredByCd' must have a value.	Missing Data	Reject	Active
F1040-062-01	If Form 1040 Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 66a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-063-03	If Form 1040, Line 36 'TotalAdjustmentsAmt' has a non-zero value, then at least one of the following must have a non-zero value: Line 23 'EducatorExpensesAmt' or Line 24 'BusExpnsReservistsAndOthersAmt' or Line 25 'HealthSavingsAccountDedAmt' or Line 26 'MovingExpenseAmt' or Line 27 'DeductibleSelfEmploymentTaxAmt' or Line 28 'SelfEmpIdSepSimpleQlfyPlansAmt' or Line 29 'SelfEmpIdHealthInsDedAmt' or Line 30 'PnltyOnErlyWthdrwOfSavingsAmt' or Line 31a 'TotalAlimonyPaidAmt' or Line 32 'IRADeductionAmt' or Line 33 'StudentLoanInterestDedAmt' or Line 34 'TuitionAndFeesDedAmt' or Line 35 'DomesticProductionActDedAmt' or 'OtherAdjustmentsAmt' in 'OtherAdjustmentsStatement' attached to Line 36.	Missing Data	Reject	Active
F1040-064-02	Form 1040, Line 55 'TotalCreditsAmt' must be equal to the sum of the following: Line 48 'ForeignTaxCreditAmt' and Line 49 'CreditForChildAndDepdCareAmt' and Line 50 'EducationCreditAmt' and Line 51 'RtrSavingsContributionsCrAmt' and Line 52 'ChildTaxCreditAmt' and Line 53 'ResidentialEnergyCreditAmt' and Line 54 'OtherCreditsAmt'.	Math Error	Reject	Active

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F1040-065-02	At least one of the following must have a non-zero value on Form 1040: Line 22 'TotalIncomeAmt' or Line 37 'AdjustedGrossIncomeAmt' or Line 44 'TaxAmt' or Line 55 'TotalCreditsAmt' or Line 63 'TotalTaxAmt' or Line 74 'TotalPaymentsAmt'.	Missing Data	Reject	Active
F1040-066-04	Form 1040, Line 74 'TotalPaymentsAmt' must be equal to the sum of the following: Line 64 'WithholdingTaxAmt' and Line 65 'EstimatedTaxPaymentsAmt' and Line 66a 'EarnedIncomeCreditAmt' and Line 67 'AdditionalChildTaxCreditAmt' and Line 68 'RefundableAmerOppCreditAmt' and Line 69 'ReconciledPremiumTaxCreditAmt' and Line 70 'RequestForExtensionAmt' and Line 71 'ExcessSocSecAndTier1RRTATaxAmt' and Line 72 'TotalFuelTaxCreditAmt' and Line 73 'OtherPaymentsAmt' and Line 74 'form8689Amt'.	Math Error	Reject	Active
F1040-067-04	If Form 1040, Line 66a 'EarnedIncomeCreditAmt' is greater than 496, then Schedule EIC (Form 1040A or 1040) must be present in the return.	Missing Document	Reject	Active
F1040-068-02	If Form 1040, Line 66a '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 be older than 64.	Incorrect Data	Reject	Active
F1040-070-02	If Schedule A (Form 1040) is not present in the return and Form 1040, Line 39b checkbox 'MustItemizeInd' is checked, then Form 1040, Line 40 'TotalItemizedOrStandardDedAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active
F1040-071-03	Form 1040, Line 64 'WithholdingTaxAmt' must be less than the sum of the following: [Line 7 'WagesSalariesAndTipsAmt' and Line 8a 'TaxableInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and (Line 15a 'IRADistributionsAmt' or Line 15b 'TaxableIRAAmt') and (Line 16a 'PensionsAnnuitiesAmt' or Line 16b 'TotalTaxablePensionsAmt') and Line 19 'UnemploymentCompAmt' and Line 20a 'SocSecBnftAmt' and (all 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21) and (all Schedule C (Form 1040), Line 1 'TotalGrossReceiptsAmt') and (all Schedule C-EZ (Form 1040), Line 1 'TotalGrossReceiptsAmt')] unless one of the following is true: (1) Line 13 'CapitalGainLossAmt' has a non-zero value; (2) Line 14 'OtherGainLossAmt' has a non-zero value; (3) Line 17 'RentalRealEstateIncomeLossAmt' has a non-zero value; (4) Line 18 'NetFarmProfitLossAmt' has a non-zero value; (5) Combat Pay has been excluded from wages.	Incorrect Data	Reject	Active
F1040-074-03	If Form 1040, Line 78 'OwedAmt' has a non-zero value and Line 79 'EsPenaltyAmt' has a zero value or has no entry, then Line 63 'TotalTaxAmt' must be greater than Line 74 'TotalPaymentsAmt'.	Incorrect Data	Reject	Active
F1040-075-02	For each dependent that has a value on Form 1040, Line 6c(1), if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding line 6c(3) 'DependentRelationshipCd' must have one of the following values: "STEPCHILD" or "HALF BROTHER" or "HALF SISTER" or "STEPBROTHER" or "STEPSISTER" or "FOSTER CHILD" or "GRANDCHILD" or "BROTHER" or "SISTER" or "NEPHEW" or "NIECE" or "SON" or "DAUGHTER".	Incorrect Data	Reject	Active
F1040-076-01	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.	Incorrect Data	Reject	Active
F1040-077-01	If Form 1040, Line 52 'ChildTaxCreditAmt' or Line 67 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 52 and Line 67 cannot exceed an amount equal to \$1000 times the number of qualifying children.	Incorrect Data	Reject	Active
F1040-078-01	If Form 1040, Line 59 'retirementTaxPlanLiteralCd' has the value "NO", then 'TaxOnIRAsAmt' must have a value greater than zero.	Missing Data	Reject	Active

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F1040-080-01	Form 1040, Line 21 'TotalOtherIncomeAmt' must be equal to the sum of all 'OtherIncomeAmt' in [OtherIncomeTypeStatement] attached to Line 21.	Math Error	Reject	Active
F1040-081-04	Form 1040, Line 50 'EducationCreditAmt' must be equal to Form 8863, Line 19 'NonrefundableEducationCrAmt'.	Data Mismatch	Reject	Active
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).	Incorrect Data	Reject	Active
F1040-086-01	Form 1040, Line 60b 'FirstTimeHmByrRepaymentAmt' must not be less than zero, if an amount is entered.	Incorrect Data	Reject	Active
F1040-087-01	Form 1040, Line 66a 'EarnedIncomeCreditAmt' must have a zero value if an amount is entered. e-File database indicates the taxpayer is not allowed to claim Earned Income Credit for the tax year.	Incorrect Data	Reject	Active
F1040-088-01	If ['StateAbbreviationCd' 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 66a 'EarnedIncomeCreditAmt' must be equal to zero or not be present.	Incorrect Data	Reject	Active
F1040-090-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDeathDt' or 'SpouseDeathDt' has a value, then Form 1040 'SurvivingSpouseInd' must be checked.	Missing Data	Reject	Active
F1040-091-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDeathDt' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.	Missing Data	Reject	Active
F1040-092-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDeathDt' and 'SpouseDeathDt' has a value, then Personal Representative Indicator checkbox 'PersonalRepresentativeInd' must be checked.	Missing Data	Reject	Active
F1040-101-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDeathDt' has a value, then Filer Name in the Return Header 'NameLine1Txt' must contain either " DECD" or "<DECD".	Incorrect Data	Reject	Active
F1040-102-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDeathDt' has a value, then Filer Name in the Return Header 'NameLine1Txt' must contain "DECD &".	Incorrect Data	Reject	Active
F1040-103-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDeathDt' has a value, then Filer Name in the Return Header 'NameLine1Txt' must contain " DECD".	Incorrect Data	Reject	Active
F1040-104-01	Earned Income Credit may not be claimed by residents of the U.S. Possessions or Foreign Countries.	Incorrect Data	Reject	Active
F1040-105-01	If Form 1040, Line 66b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2 (for the Primary and/or Spouse), Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' is equal to "Q".	Incorrect Data	Reject	Active
F1040-106-03	If Form 1040, Line 76a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached to Line 76a.	Missing Document	Reject	Active
F1040-107-03	Form 8888 must not be present in the return if Form 1040, Line 76b 'RoutingTransitNum' or Line 76c 'BankAccountTypeCd' or Line 76d 'DepositorAccountNum' has a value.	Incorrect Data	Reject	Active

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F1040-110-01	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 'SpouseNameControlTxt' must be provided in the Return Header.	Missing Data	Reject	Active
F1040-111-01	The total number of Dependent Name Controls that has a value on Form 1040, Line 6c must be equal to the sum of the following: Line 6c 'ChldWhoLivedWithYouCnt', Line 6c 'ChldNotLivingWithYouCnt' and Line 6c 'OtherDependentsListedCnt'	Data Mismatch	Reject	Active
F1040-117-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimarySignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active
F1040-133	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "NOL", then [NetOperatingLossCarryforwardDeductionStatement] must be attached to the corresponding 'OtherIncomeTypeStmnt'.	Missing Document	Reject	Active
F1040-134-02	If Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' is checked and 'creditFormsStatementSchRCd' has the value "SCH R", then Schedule R (Form 1040A or 1040) must be present in the return.	Missing Document	Reject	Active
F1040-135-02	If Schedule R (Form 1040A or 1040) is present in the return, then Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' must be checked and 'creditFormsStatementSchRCd' must have the value "SCH R".	Missing Data	Reject	Active
F1040-136-02	If Form 8888 is present in the return, then Form 1040, Line 76a checkbox 'Form8888Ind' must be checked.	Missing Data	Reject	Active
F1040-141-01	If Form 1040, Line 66a 'EarnedIncomeCreditAmt' has a non-zero value, then "FEC Record" [FECRecord] cannot be present in the return and 'WagesLiteralCd' in 'WagesNotShownSchedule' attached to form 1040 Line 7 cannot have a value of "FEC".	Incorrect Data	Reject	Disabled
F1040-143-01	The sum of all 'OtherTaxAmt' in [OtherTaxStatement] attached to Form 1040, Line 62 with corresponding 'OtherTaxLitCd' having the value "FROM FORM 8959" must be equal to Form 8959, Line 18 'TotalAMRRTTaxAmt'. When evaluating this, a tolerance of \$1.00 is allowed.	Data Mismatch	Reject	Active
F1040-155	If Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then Form 1040, Line 16b 'ForeignEmployerPensionCd' must equal "FEP" and "FEC Record" [FECRecord] must be present in the return.	Incorrect Data	Reject	Active
F1040-156	If Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then it must be equal to 'ForeignPensionTaxableAmt' in the "FEC Record" [FECRecord].	Data Mismatch	Reject	Active
F1040-157-04	Form 1040, Line 68 'RefundableAmerOppCreditAmt' must be equal Form 8863, Line 8 'RefundableAmerOppCreditAmt'.	Data Mismatch	Reject	Active
F1040-162-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Filer Name in the Return Header 'NameLine1Txt' must contain an ampersand.	Incorrect Data	Reject	Active
F1040-168-03	If Form 8888 is present in the return, then the following fields on Form 1040 must not be present: Line 76b 'RoutingTransitNum' and Line 76c 'BankAccountTypeCd' and Line 76d 'DepositorAccountNum'.	Incorrect Data	Reject	Active
F1040-169	The total number of checkboxes checked on Form 1040, Line 6a 'ExemptPrimaryInd' and Line 6b 'ExemptSpouseInd' must be equal to the value on Line 6 'TotalExemptPrimaryAndSpouseCnt'.	Incorrect Data	Reject	Active
F1040-170	If Form 1040, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Line 6 'TotalExemptPrimaryAndSpouseCnt' must have a value greater than zero.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-171-01	If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then one of the following must be checked: [Line 2 checkbox "Married filing Jointly" or Line 3 checkbox "Married filing separately" or Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' must have the value 2 or 3 or 4)].	Incorrect Data	Reject	Active
F1040-174-03	If Form 1040, checkbox 'CommPropStateRtnInd' is checked, then Form 8958 must be present in the return and Line 1 checkbox "Single" or Line 3 checkbox "Married filing separately" or Line 4 checkbox "Head of Household" must be checked (element 'IndividualReturnFilingStatusCd' must have the value of 1 or 3 or 4).	Incorrect Data	Reject	Active
F1040-175-02	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Form 8958 is present in the return, then Form 1040, checkbox 'CommPropStateRtnInd' must be checked.	Missing Data	Reject	Active
F1040-177-01	If Form 1040, Line 47 'TotalTaxBeforeCrAndOthTaxesAmt' has a zero value or has no entry, then Form 2441, Line 11 'CreditForChildAndDepdCareAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-180-02	Form 1040, Line 57 'SelfEmploymentTaxAmt' must be equal to sum of all Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' and Section B, Line 12 'SelfEmploymentTaxAmt'.	Data Mismatch	Reject	Active
F1040-181	Prior Year Returns with the Individual submissions are not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	Active
F1040-182	The ETIN associated with the Individual submission is not a participating transmitter for Prior Year Returns. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.	Unsupported	Reject and Stop	Active
F1040-185-01	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4) and Form 8958 is present in the return, then Form 1040, checkbox 'CommPropStateRtnInd' must be checked.	Missing Data	Reject	Active
F1040-189-01	If Form 1040, Line 14 'OtherGainLossAmt' has a non-zero value and Line 14 'form4684Cd' does not have the value "F4684", then Line 14 'OtherGainLossAmt' must be equal to Form 4797, Line 18b 'OtherGainLossAmt'.	Data Mismatch	Reject	Active
F1040-191-01	If Form 2210-F is present, then Form 1040, Line 79 'EsPenaltyAmt' must be equal to Form 2210-F, Line 16 'PenaltyAmt'.	Data Mismatch	Reject	Active
F1040-192	If Form 1040, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 34 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-193-01	Form 1040, Line 26 'MovingExpenseAmt' must be equal to the sum of all Form 3903, Line 5 'MovingDeductionAmt'.	Data Mismatch	Reject	Active
F1040-194	Form 1040, Line 45 'AlternativeMinimumTaxAmt' must be equal to Form 6251, Line 35 'AlternativeMinimumTaxAmt'.	Data Mismatch	Reject	Active
F1040-195	Form 1040, Line 12 'BusinessIncomeLossAmt' must be equal to the sum of all Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' and the sum of all Schedule C-EZ (Form 1040) Line 3 'NetProfitAmt' unless Form 8958 is present in the return.	Math Error	Reject	Active
F1040-196	If Schedule D (Form 1040) and Schedule J (Form 1040) are present in the return, then Form 1040, Line 44 'TaxAmt' must not be less than Schedule J (Form 1040), Line 23 'AverageFarmIncomeTaxAmt'.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-197-01	If Form 1040, Line 59 'TaxOnIRAsAmt' has a non-zero value and 'retirementTaxPlanLiteralCd' does not have a value, then Line 59 'TaxOnIRAsAmt' must be equal to the sum of the following lines on Form 5329: Line 4 'IRAEarlyDistributionsTaxAmt' and Line 8 'EduclRAExcessContribTaxAmt' and Line 17 'IRAExcessContribTaxAmt' and Line 25 'RothIRAExcessContribTaxAmt' and Line 33 'EduclRAExcessContribTaxAmt' and Line 41 'MSAExcessContribTaxAmt' and Line 49 'HSAExcessContribTaxAmt' and Line 53 'RtmntAnntyExcessContribTaxAmt'.	Math Error	Reject	Active
F1040-198-01	If Form 1040, Line 58 'RailroadRetirementCd' does not have a value, then Line 58 'UnrprtdSocSecAndMedcrTaxAmt' must be equal to the sum of the following: [all Forms 4137, Line 13 'SocSecMedicareTaxUnrprtdTipAmt'] and [all Forms 8919, Line 13 'UncollectedSocSecMedTaxAmt'].	Math Error	Reject	Active
F1040-203-02	Form 1040, Line 18 'NetFarmProfitLossAmt' must be equal to the sum of all Schedule F (Form 1040), Line 34 'NetFarmProfitLossAmt' attached to Form 1040, Line 18.	Data Mismatch	Reject	Active
F1040-204-02	If in [OtherTaxStatement] attached to Form 1040, Line 62, at least one 'OtherTaxLitCd' has the value "ICR" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 4255, Line 15 'TotalIncreaseInTaxAmt' must have a value greater than zero.	Missing Data	Reject	Active
F1040-205-01	If Form 4255 is present in the return, then there must be an [OtherTaxStatement] attached to Form 1040, Line 62, and in [OtherTaxStatement] at least one 'OtherTaxLitCd' must have the value "ICR" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	Active
F1040-206-03	If Form 1040, Line 66a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule E (Form 1040) is not present in the return, then the sum of the following must not be greater than 3350 if Form 4797 is not present: Line 8a 'TaxableInterestAmt' and Line 8b 'TaxExemptInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and [Line 13 'CapitalGainLossAmt' when greater than zero].	Incorrect Data	Reject	Active
F1040-208-01	If Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' is checked and Line 54c 'creditFormsStatement8834Cd' has the value "8834", then Form 8834 must be present in the return.	Missing Document	Reject	Active
F1040-209-01	If Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' is checked and Line 54c 'creditFormsStatement8859Cd' has the value "8859", then Form 8859 must be present in the return.	Missing Document	Reject	Active
F1040-210-01	If Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' is checked and Line 54c 'creditFormsStatement8910Cd' has the value "8910", then Form 8910 must be present in the return.	Missing Document	Reject	Active
F1040-211-01	If Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' is checked and Line 54c 'creditFormsStatement8911Cd' has the value "8911", then Form 8911 must be present in the return.	Missing Document	Reject	Active
F1040-212-01	If Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' is checked and Line 54c 'creditFormsStatement8912Cd' has the value "8912", then Form 8912 must be present in the return.	Missing Document	Reject	Active
F1040-213-01	If Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' is checked and Line 54c 'creditFormsStatement8936Cd' has the value "8936", then Form 8936 must be present in the return.	Missing Document	Reject	Active
F1040-216-02	If Form 8859, Line 3 'DCHmByrCurrentYearCreditAmt' has a non-zero value, then Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' must be checked and Line 54c 'creditFormsStatement8859Cd' must have the value "8859".	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-221-01	If Form 1040, Line 58 'UnrprtdSocSecAndMedcrTaxAmt' has a non-zero value, then either Form 4137 or Form 8919 must be present in the return.	Missing Document	Reject	Active
F1040-222-01	If Form 4137, Line 13 'SocSecMedicareTaxUnrptdTipAmt' has a non-zero value, then Form 1040, Line 58 'UnrprtdSocSecAndMedcrTaxAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-223-01	If Form 8919, Line 13 'UncollectedSocSecMedTaxAmt' has a non-zero value, then Form 1040, Line 58 'UnrprtdSocSecAndMedcrTaxAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-225-01	If Form 1040, Line 54c checkbox 'SpecificOtherCreditsInd' is checked and Line 54c 'creditFormsStatement8396Cd' has the value "8396", then Form 8396 must be present in the return.	Missing Document	Reject	Active
F1040-226-01	If Form 1040, Line 54a checkbox 'Form3800Ind' is checked, then Form 3800 must be attached to Line 54a.	Missing Document	Reject	Active
F1040-228	If Form 1040, Line 44a checkbox 'Form8814Ind' is checked, then Line 44a 'childInterestAndDividendAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-229	If Form 1040, Line 44a checkbox 'Form8814Ind' is checked, then Form 8814 must be attached to Line 44a.	Missing Document	Reject	Active
F1040-230	If Form 8814 is present in the return, then Form 1040, Line 44a checkbox 'Form8814Ind' must be checked.	Missing Data	Reject	Active
F1040-231	If Form 8814 is present in the return, then Form 1040, Line 44a 'childInterestAndDividendTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-232	Form 1040, Line 44a 'childInterestAndDividendTaxAmt' must be equal to the sum of all Form 8814, Line 15 'ChildInterestAndDividendTaxAmt'.	Incorrect Data	Reject	Active
F1040-233	If Form 8814, Line 12 'ChildNetAdjustedIncomeAmt' has a non-zero value, then Form 1040, Line 21 'TotalOtherIncomeAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-234	If Form 8814, Line 12 'ChildNetAdjustedIncomeAmt' has a non-zero value, then in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' must have the value "FORM 8814".	Incorrect Data	Reject	Active
F1040-235-01	If Form 1040, Line 13 'Form8814Cd' has the value "FORM 8814", then Form 8814 must be present in the return.	Missing Document	Reject	Active
F1040-237	If Form 1040, Line 44b checkbox 'Form4972Ind' is checked, then Form 4972 must be attached to Line 44b.	Missing Document	Reject	Active
F1040-238-01	If in [OtherTaxStatement] present in the return 'OtherTaxLitCd' has the value "ADT", then Form 4970 must be present in the return.	Missing Document	Reject	Active
F1040-239-01	If Form 4970 is present in the return, then there must be an 'OtherTaxLitCd' in [OtherTaxStatement] in the return with the value "ADT".	Missing Data	Reject	Active
F1040-240	If Form 1040, Line 3 checkbox "Married filing separately" is checked(element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8815 must not be present in the return.	Incorrect Data	Reject	Active
F1040-241-01	If in [OtherTaxStatement] present in the return 'OtherTaxLitCd' has the value "FMSR" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 8828, Line 23 'MortgSbsdyRecaptureTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-242-01	If Form 8828, Line 23 'MortgSbsdyRecaptureTaxAmt' has a non-zero value, then there must be an 'OtherTaxLitCd' in [OtherTaxStatement] in the return with the value "FMSR" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-243-01	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "MED MSA" and the corresponding 'OtherIncomeAmt' has a non-zero value, then Form 8853 must be present in the return.	Missing Document	Reject	Active
F1040-244-01	If Form 8853, Line 12 'TaxableMedicareMSADistriAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] in the return with the value "MED MSA".	Missing Data	Reject	Active
F1040-245-02	If in [OtherTaxStatement] present in the return, 'OtherTaxLitCd' has the value "MED MSA" and the corresponding 'OtherTaxAmt' has a non-zero value, then Form 8853 must be present in the return.	Missing Document	Reject	Active
F1040-248-02	If Form 8853, Line 13b 'MedicareMSAAddnlDistriTaxAmt' has a non-zero value, then there must be an 'OtherTaxLitCd' in [OtherTaxStatement] in the return with the value "MED MSA" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	Active
F1040-249	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "MSA" and the corresponding 'OtherIncomeAmt' has a non-zero value, then Form 8853 must be present in the return.	Missing Document	Reject	Active
F1040-250	If Form 8853, Line 8 'TaxableArcherMSADistriAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] with the value "MSA".	Missing Data	Reject	Active
F1040-251-01	If in [OtherTaxStatement] present in the return, 'OtherTaxLitCd' has the value "MSA", then Form 8853 must be present in the return.	Missing Document	Reject	Active
F1040-252-01	If Form 8853, Line 9b 'ArcherMSAAddnlDistriTaxAmt' has a non-zero value, then there must be an 'OtherTaxLitCd' in [OtherTaxStatement] in the return with the value "MSA".	Missing Data	Reject	Active
F1040-253	If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentsLitCd' has the value "MSA", then Form 8853 must be present in the return.	Missing Document	Reject	Active
F1040-254	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "LTC", then Form 8853 must be present in the return.	Missing Document	Reject	Active
F1040-255	If Form 8853, Line 26 'LTCTaxablePaymentsAmt' has a non-zero value, then there must be an 'OtherIncomeLitCd' in [OtherIncomeTypeStatement] with the value "LTC".	Missing Data	Reject	Active
F1040-256-02	If Form 1040, Line 72 'TotalFuelTaxCreditAmt' has a non-zero value, then Form 4136 must be attached to Line 72.	Missing Document	Reject	Active
F1040-257-02	If Form 4136 is present in the return, then Form 1040, Line 72 'TotalFuelTaxCreditAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-259-01	If Form 1040, Line 58a checkbox 'Form4137Ind' is checked, then Form 4137 must be attached to Line 58a.	Missing Document	Reject	Active
F1040-262-01	If Form 1040, Line 66a 'EarnedIncomeCreditAmt' has a non-zero value, then Form 2555-EZ must not be present in the return.	Incorrect Data	Reject	Active
F1040-263-01	If Form 1040, Line 66a 'EarnedIncomeCreditAmt' has a non-zero value, then Form 2555 must not be present in the return.	Incorrect Data	Reject	Active
F1040-264	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555", then Form 2555 must be present in the return.	Missing Document	Reject	Active
F1040-265	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555-EZ", then Form 2555-EZ must be present in the return.	Missing Document	Reject	Active
F1040-266-01	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555", then the sum of all corresponding 'OtherIncomeAmt' must be equal to the [sum of all Forms 2555, Line 45 'TotalIncomeExclusionAmt'] multiplied by negative 1 (i.e., multiply by minus 1).	Math Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-267-01	If in [OtherIncomeTypeStatement] present in the return, 'OtherIncomeLitCd' has the value "FORM 2555-EZ", then the sum of all corresponding 'OtherIncomeAmt' must be equal to the [sum of all Forms 2555-EZ, Line 18 'ForeignEarnedIncExclusionAmt'] multiplied by negative 1 (i.e., multiply by minus 1).	Math Error	Reject	Active
F1040-268	If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentsLitCd' has the value "FORM 2555", then Form 2555 must be present in the return.	Missing Document	Reject	Active
F1040-273-01	If Form 1040, Line 53 'ResidentialEnergyCreditAmt' has a non-zero value, then Form 5695 must be attached to Line 53.	Missing Document	Reject	Active
F1040-278-01	If Form 1040, Line 74 'form8689Amt' has a non-zero value, then Form 8689 must be present in the return.	Missing Document	Reject	Active
F1040-280-01	If Form 1040, Line 54b checkbox 'Form8801Ind' is checked, then Form 8801 must be attached to Line 54b.	Missing Document	Reject	Active
F1040-281-03	If in [OtherTaxStatement] present in the return, 'OtherTaxLitCd' has the value "FROM FORM 8697" and the corresponding 'OtherTaxAmt' has a non-zero value, then there must be at least one Form 8697 with a non-zero value in Part I, Line 10c 'NetAmtOfInterestOwedAmt' or Part II, Line 11d 'NetAmtOfInterestOwedAmt'.	Missing Data	Reject	Active
F1040-282-03	If Form 8697, Part I, Line 10c 'NetAmtOfInterestOwedAmt' has a non-zero value, then there must be an 'OtherTaxLitCd' in [OtherTaxStatement] in the return with the value "FROM FORM 8697" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	Active
F1040-283-03	If Form 8697, Part II, Line 11d 'NetAmtOfInterestOwedAmt' has a non-zero value, then there must be an 'OtherTaxLitCd' in [OtherTaxStatement] in the return with the value "FROM FORM 8697" with the corresponding 'OtherTaxAmt' having a value greater than zero.	Missing Data	Reject	Active
F1040-284-03	If in [OtherTaxStatement] present in the return, 'OtherTaxLitCd' has the value "FROM FORM 8866", then Form 8866, Line 10(c) 'NetAmtOfInterestOwedAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-285-03	If Form 8866, Line 10(c) 'NetAmtOfInterestOwedAmt' has a non-zero value, then there must be an 'OtherTaxLitCd' in [OtherTaxStatement] in the return with the value "FROM FORM 8866".	Missing Data	Reject	Active
F1040-286-02	If Form 1040, Line 54 'OtherCreditsAmt' has a non-zero value, then one of the following forms must be present in the return: Form 3800 or Form 8396 or Form 8801 or Form 8834 or Form 8839 or Form 8859 or Form 8910 or Form 8911 or Form 8912 or Form 8936 or Schedule R(Form 1040A or 1040).	Missing Document	Reject	Active
F1040-287-01	If in [OtherTaxStatement] present in the return, 'OtherTaxLitCd' has the value "LIHCR", then Form 8611 must be present in the return.	Missing Document	Reject	Active
F1040-288	If Form 1040, Line 60 checkbox 'Form8693ApprovedInd' is checked, then Form 1040, Line 60 'Form8693ApprovedDt' must have a value.	Missing Data	Reject	Active
F1040-289-01	If Form 1040, Line 62 'Form8693ApprovedDt' has a value, then Form 1040, Line 62 checkbox 'Form8693ApprovedInd' must be checked.	Missing Data	Reject	Active
F1040-291-02	If Form 1040, Line 73 'OtherPaymentsAmt' has a non-zero value, then Line 73d 'CreditForRepaymentAmt' must have a non-zero value or one of the following checkboxes must be checked: Line 73a 'Form2439Ind' or Line 73c 'Form8885Ind' or Line 73d 'OtherPaymentsInd'.	Missing Data	Reject	Active
F1040-292-01	If in [WagesNotShownSchedule] present in the return, 'WagesLiteralCd' has the value "F8919", the corresponding 'WagesNotShownAmt' must be equal to the sum of all Form 8919, Line 6 'TotalWagesWithNoWithholdingAmt'.	Data Mismatch	Reject	Active
F1040-294	If Form 1040, Line 43 'ScheduleQCd' has the value "SCH Q", then Schedule E (Form 1040) must be present in the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-295	If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value, then Form 8917 must be attached to Line 34.	Missing Document	Reject	Disabled
F1040-296	If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both Line 6a 'ExemptPrimaryInd' and line 6b 'ExemptSpouseInd' must be checked.	Missing Data	Reject	Active
F1040-297	If Form 1040, Line 34 'TuitionAndFeesDedAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 6a 'ExemptPrimaryInd' must be checked.	Missing Data	Reject	Active
F1040-298-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [both 'PrimaryDeathDt' and 'SpouseDeathDt' have a value] and Line 76a 'RefundAmt' has a non-zero value, then two Forms 1310 must be present in the return.	Missing Document	Reject	Active
F1040-299-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDeathDt' has a value and Line 76a 'RefundAmt' has a non-zero value, then no more than one Form 1310 must be present in the return.	Multiple Documents	Reject	Active
F1040-301-02	If Form 1040, Line 73c checkbox 'Form8885Ind' is checked, then Form 8885 must be attached to Line 73c.	Missing Document	Reject	Disabled
F1040-302-03	If Form 8885 is present in the return, then Form 1040, Line 73c checkbox 'Form8885Ind' must be checked or ['OtherTaxStatement'] must be present in the return with 'OtherTaxLitCd' having the value "HCTC".	Missing Data	Reject	Disabled
F1040-303-01	If in ['OtherTaxStatement'] attached to Form 1040, Line 62, 'OtherTaxLitCd' has a value of "HSA", then Form 8889 must be present in the return.	Missing Document	Reject	Active
F1040-304	If Form 1040, Line 25 'HealthSavingsAccountDedAmt' has a non-zero value, then Form 8889 must be attached to Line 25.	Missing Document	Reject	Active
F1040-305-01	Form 1040, Line 35 'DomesticProductionActDedAmt' must be equal to Form 8903, Line 25 'DomesticProductionActDedAmt'.	Data Mismatch	Reject	Active
F1040-307-01	If Form 1040, Line 58b checkbox 'Form8919Ind' is checked, then Form 8919 must be attached to Line 58b.	Missing Document	Reject	Active
F1040-310-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDeathDt' does not have a value, then 'PrimarySignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active
F1040-311-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDeathDt' does not have a value, then 'SpouseSignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active
F1040-312-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDeathDt' has a value and 'SpouseDeathDt' has a value, then 'PrimarySignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-313-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and 'SpouseSignaturePIN' does not have a value in the Return Header, then 'PrimarySignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active
F1040-314-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and 'PrimarySignaturePIN' does not have a value in the Return Header, then 'SpouseSignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active
F1040-315-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'CombatZoneCd' has a value and 'SpouseSignaturePIN' does not have a value in the Return Header, then 'PrimarySignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active
F1040-316-02	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'CombatZoneCd' has a value and 'PrimarySignaturePIN' does not have a value in the Return Header, then 'SpouseSignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active
F1040-317-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and 'SpouseSignaturePIN' does not have a value in the Return Header, then 'PrimarySignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active
F1040-318-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and 'PrimarySignaturePIN' does not have a value in the Return Header, then 'SpouseSignaturePIN' must have a value in the Return Header.	Missing Data	Reject	Active
F1040-327-01	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widower" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 4 or 5) and Line 68 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 89999.	Incorrect Data	Reject	Active
F1040-328-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and Line 68 'RefundableAmerOppCreditAmt' has a non-zero value, then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 179999.	Incorrect Data	Reject	Active
F1040-329-01	If Form 1040, Line 71 'ExcessSocSecAndTier1RRTATaxAmt' has a non-zero value, then at least two Forms W-2 must be present in the return.	Missing Document	Reject	Active
F1040-336-01	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDeathDt' has a value and Line 76a 'RefundAmt' has a non-zero value, then Form 1310 must be present in the return.	Missing Document	Reject	Active
F1040-337-01	Form 1040, Line 62 'TotalOtherTaxAmt' must be equal to the sum of all 'OtherTaxAmt' in the [OtherTaxStatement].	Data Mismatch	Reject	Active
F1040-338	If Form 1040, Line 14 'form4684Cd' has the value "F4684", then Form 4684 must be present in the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-339-03	If Form 1040, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 6200.	Incorrect Data	Reject	Active
F1040-340-03	If Form 1040, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 7750.	Incorrect Data	Reject	Active
F1040-341-03	If Form 1040, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 9300.	Incorrect Data	Reject	Active
F1040-342-03	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 12400.	Incorrect Data	Reject	Active
F1040-343-03	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 13600.	Incorrect Data	Reject	Active
F1040-344-03	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 14800.	Incorrect Data	Reject	Active
F1040-345-03	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a checkbox 'TotalBoxesCheckedCnt' has the value 3 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 16000.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-346-03	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a checkbox 'TotalBoxesCheckedCnt' has the value 4 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 17200.	Incorrect Data	Reject	Active
F1040-347-03	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 6200.	Incorrect Data	Reject	Active
F1040-348-03	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 7400.	Incorrect Data	Reject	Active
F1040-349-03	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 8600.	Incorrect Data	Reject	Active
F1040-350-03	If Form 1040, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 9100.	Incorrect Data	Reject	Active
F1040-351-03	If Form 1040, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 10650.	Incorrect Data	Reject	Active
F1040-352-03	If Form 1040, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 12200.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-353-03	If Form 1040, Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' does not have a value and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 12400.	Incorrect Data	Reject	Active
F1040-354-03	If Form 1040, Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 1 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 13600.	Incorrect Data	Reject	Active
F1040-355-03	If Form 1040, Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 39a 'TotalBoxesCheckedCnt' has the value 2 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 14800.	Incorrect Data	Reject	Active
F1040-358-02	If Form 5405 is present in the return, then the sum of all Form 5405, Line 8 'FirstTimeHmByrRepaymentAmt' must be equal to Form 1040, Line 60b 'FirstTimeHmByrRepaymentAmt'.	Data Mismatch	Reject	Active
F1040-359-02	If Form 1040, Line 67 'AdditionalChildTaxCreditAmt', has a non-zero value, then Schedule 8812(Form 1040A or Form 1040) must be attached to Line 67.	Missing Document	Reject	Active
F1040-360	If in [OtherAdjustmentsStatement] present in the return, 'OtherAdjustmentLitCd' has the value "FORM 2555", then the corresponding 'OtherAdjustmentsAmt' must be equal to the sum of all Forms 2555, Line 50 'HousingDeductionAmt'.	Math Error	Reject	Active
F1040-361-03	If Form 1040, Line 53 'ResidentialEnergyCreditAmt' has a non-zero value, then it must equal the sum of all Form 5695, Line 15 'ResidentialEgyEffPropCrAmt'.	Data Mismatch	Reject	Active
F1040-362	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then no more than one Form 4563 must be present in the return.	Multiple Documents	Reject	Active
F1040-363-01	If in [OtherTaxStatement] present in the return, 'OtherTaxLitCd' has the value "HCTC", then Form 8885 must be present in the return.	Missing Document	Reject	Disabled
F1040-364-01	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.	Incorrect Data	Reject	Active
F1040-365	If Form 1040, Line 3 'NRALiteralCd' has the value "NRA" and checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b checkbox 'ExemptSpouseInd' must not be checked.	Incorrect Data	Reject	Active
F1040-366-01	If Form 1040, Line 3 'NRALiteralCd' has the value "NRA" and checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseNm' must not have a value.	Incorrect Data	Reject	Active
F1040-367-01	If Form 1040, Line 3 'NRALiteralCd' has the value "NRA" and checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseNameControlTxt' must not have a value.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-369-01	If in [OtherIncomeTypeStatement] present in the return, there is a [NetOperatingLossCarryforwardDeductionStatement] attached to the 'OtherIncomeTypeStmt', then the corresponding 'OtherIncomeLitCd' must have the value 'NOL' and 'OtherIncomeAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F1040-370-03	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 1 checkbox "Single" or Line 3 checkbox "Married filing separately" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 3 or 5), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 30000.	Incorrect Data	Reject	Active
F1040-371-03	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 45000.	Incorrect Data	Reject	Active
F1040-372-03	If Form 1040, Line 51 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 37 'AdjustedGrossIncomeAmt' must not be greater than 60000.	Incorrect Data	Reject	Active
F1040-373-03	If in [OtherTaxStatement] attached to Form 1040, Line 62, 'OtherTaxLitCd' has the value "8936R", then the corresponding 'OtherTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-376	Form 1040, Line 36 'OtherAdjustmentsTotalAmt' must be equal to the sum of all 'OtherAdjustmentsAmt' in [OtherAdjustmentsStatement].	Data Mismatch	Reject	Active
F1040-377-03	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is one, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 38511.	Incorrect Data	Reject	Active
F1040-378-03	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is one, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 43941.	Incorrect Data	Reject	Active
F1040-379-03	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is two, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 43756.	Incorrect Data	Reject	Active
F1040-380-03	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is two, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 49186.	Incorrect Data	Reject	Active
F1040-381-03	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is three, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 46997.	Incorrect Data	Reject	Active
F1040-382-03	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is three, then Form 1040, Line 37 'AdjustedGrossIncomeAmt' must not be greater than 52427.	Incorrect Data	Reject	Active
F1040-383-03	If the number of Qualifying Child's SSN that has a value on Schedule EIC (Form 1040A or 1040) is one, then Form 1040, Line 66a 'EarnedIncomeCreditAmt' must not be greater than 3305.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-384-03	If the number of Qualifying Child's SSN that has a value on Schedule EIC (Form 1040A or 1040) is two, then Form 1040, Line 66a 'EarnedIncomeCreditAmt' must not be greater than 5460.	Incorrect Data	Reject	Active
F1040-385-03	If the number of Qualifying Child's SSN that has a value on Schedule EIC (Form 1040A or 1040) is three, then Form 1040, Line 66a 'EarnedIncomeCreditAmt' must not be greater than 6143.	Incorrect Data	Reject	Active
F1040-386-03	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a checkbox 'TotalBoxesCheckedCnt' has the value 3 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 9800.	Incorrect Data	Reject	Active
F1040-387-03	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 39a checkbox 'TotalBoxesCheckedCnt' has the value 4 and Line 39b checkbox 'MustItemizeInd' is not checked and Line 40 'modifiedStandardDeductionInd' does not have a value, and Schedule A (Form 1040) is not present in the return, then Line 40 'TotalItemizedOrStandardDedAmt' must equal 11000.	Incorrect Data	Reject	Active
F1040-388-02	Form 1040, Line 72 'TotalFuelTaxCreditAmt' must be equal to Form 4136, Line 17 'TotalFuelTaxCreditAmt'.	Data Mismatch	Reject	Active
F1040-389	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8863 must not be present in the return.	Incorrect Data	Reject	Active
F1040-394-01	Form 1040, Line 60b 'FirstTimeHmByrRepaymentAmt' must not be greater than the First Time Homebuyer Credit amount in the e-file database.	Incorrect Data	Reject	Active
F1040-395	The total number of checkboxes checked on Form 1040, Line 39a 'Primary65OrOlderInd' and 'PrimaryBlindInd' and 'Spouse65OrOlderInd' and 'SpouseBlindInd' must be equal to the value on Line 39a 'TotalBoxesCheckedCnt'.	Data Mismatch	Reject	Active
F1040-396-01	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and the sum of [Line 37 'AdjustedGrossIncomeAmt' and Line 33 'StudentLoanInterestDedAmt'] is greater than 160000, then Line 33 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-397-01	If Form 1040, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1), and the sum of [Line 37 'AdjustedGrossIncomeAmt' and Line 33 'StudentLoanInterestDedAmt'] is greater than 80000, then Line 33 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-398-01	If Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), and the sum of [Line 37 'AdjustedGrossIncomeAmt' and Line 33 'StudentLoanInterestDedAmt'] is greater than 80000, then Line 33 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-399-01	If Form 1040, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has the value 5), and the sum of [Line 37 'AdjustedGrossIncomeAmt' and Line 33 'StudentLoanInterestDedAmt'] is greater than 80000, then Line 33 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-402-01	If [FEC Record] is present in the return, then in [WagesNotShownSchedule], there must be at least one 'WagesLiteralCd' that has the value "FEC" or Form 1040, Line 16b 'ForeignEmployerPensionCd' must have the value "FEP" or Form 1040, Line 16b 'TaxableForeignPensionsTotalAmt' must have a non-zero value.	Missing Data	Reject	Active
F1040-403-01	For each dependent on Form 1040, Line 6c(2), whose 'DiedLiteralCd' has the value "DIED", there must be a binary attachment with Description beginning with "BirthCertificate" or "DeathCertificate" or "HospitalMedicalRecords" present in the return.	Missing Document	Reject	Active
F1040-404-01	If in [OtherTaxStatement] attached to Form 1040, Line 62, 'OtherTaxLitCd' has the value "HCTC", then the corresponding 'OtherTaxAmt' must be equal to the sum of all Form 8885, Line 5 'HealthCoverageTaxCreditAmt' with a value less than zero. (The negative sign for the Form 8885, Line 5 amount will be disregarded.)	Incorrect Data	Reject	Disabled
F1040-405-01	If Form 1040, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then 'SpouseSignaturePIN' must not have a value in the Return Header.	Incorrect Data	Reject	Active
F1040-406-01	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6b checkbox 'ExemptSpouseInd' is checked, then spouse must have no income (or loss).	Incorrect Data	Reject	Active
F1040-407-01	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 spouse must have no income (or loss).	Incorrect Data	Reject	Active
F1040-408	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 33 'StudentLoanInterestDedAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active
F1040-409	Data on the tax return indicates that the filer is a bona fide resident of Puerto Rico with only Puerto Rico income and does not have a U. S. tax filing obligation. However, if the filer has self-employment income from Puerto Rico and/or wishes to claim the Additional Child Tax Credit, they must do so on a Form 1040-PR or Form 1040-SS. Otherwise, they should file a return with the Departamento de Hacienda, PO Box 9022501, San Juan, PR 00902-2501.	Unsupported	Reject	Disabled
F1040-410-01	Form 1040, Line 67 'AdditionalChildTaxCreditAmt' must be equal to Schedule 8812(Form 1040A or Form 1040), Line 13 'AdditionalChildTaxCreditAmt'.	Data Mismatch	Reject	Active
F1040-411-01	If Form 1040, Line 78 'OwedAmt' has a value greater than zero, then Line 76a 'RefundAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-412-01	If Form 1040, Line 76a 'RefundAmt' has a value greater than zero, then Line 78 'OwedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-413-03	Form 1040, Line 60a 'HouseholdEmploymentTaxAmt' must be equal to the sum of all Schedule H (Form 1040), Line 8 'TotSocSecMedcrAndFedIncmtaxAmt' and Line 26 'CombinedFUTATaxPlusNetTaxesAmt'.	Math Error	Reject	Active
F1040-414-01	If Form 1040, Line 6c(2) 'DependentSSN' has an ITIN and Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked for that dependent, and Line 52, 'ChildTaxCreditAmt' has a non-zero value, then Schedule 8812 (Form 1040A or Form 1040) must be present in the return.	Missing Document	Reject	Active
F1040-420-01	The sum of all 'OtherTaxAmt' in [OtherTaxStatement] attached to Form 1040, Line 62 with corresponding 'OtherTaxLitCd' having the value "FROM FORM 8960" must be equal to Form 8960, Line 17 'IndivNetInvstIncomeTaxAmt'.	Data Mismatch	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-421-01	If in [OtherTaxStatement] attached to Form 1040, Line 62, at least one 'OtherTaxLitCd' has the value "SEC. 1291 INTEREST" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 8621, Line 16f 'InterestOnEachNetIncrInTaxAmt' must have a value greater than zero.	Missing Data	Reject	Active
F1040-422-01	If Form 8621, Line 16f, 'InterestOnEachNetIncrInTaxAmt' has a non-zero value, then there must be an [OtherTaxStatement] attached to Form 1040, Line 62, with 'OtherTaxLitCd' having the value "SEC. 1291 INTEREST" and the corresponding 'OtherTaxAmt' with a non-zero value.	Missing Data	Reject	Active
F1040-423-01	If in [OtherTaxStatement] attached to Form 1040, Line 62, at least one 'OtherTaxLitCd' has the value "SEC. 1294 DEFERRED TAX" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 8621, Line 23 'DeferredTaxDueWithThisRetAmt' must have a value greater than zero.	Missing Data	Reject	Active
F1040-424-01	If Form 8621, Line 23, 'DeferredTaxDueWithThisRetAmt', has a non-zero value, then there must be an [OtherTaxStatement] attached to Form 1040, Line 62, with 'OtherTaxLitCd' having the value "SEC. 1294 DEFERRED TAX" and the corresponding 'OtherTaxAmt' with a non-zero value.	Missing Data	Reject	Active
F1040-425-01	If in [OtherTaxStatement] attached to Form 1040, Line 62, at least one 'OtherTaxLitCd' has the value "SEC. 1294 INTEREST" and the corresponding 'OtherTaxAmt' has a value greater than zero, then Form 8621, Line 24 'AccruedInterestDueThisRetAmt' must have a value greater than zero.	Missing Data	Reject	Active
F1040-426-01	If on Form 8621, Line 24 'AccruedInterestDueThisRetAmt', has a non-zero value, then there must be an [OtherTaxStatement] attached to Form 1040, Line 62, with 'OtherTaxLitCd' having the value "SEC. 1294 INTEREST" and the corresponding 'OtherTaxAmt' with a non-zero value.	Missing Data	Reject	Active
F1040-427-01	If Form 1040, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 5), then [Line 6c 'ChldWhoLivedWithYouCnt' or 'ChldNotLivingWithYouCnt' must be greater than zero] or Line 4 'QualifyingHOHNM' must have a value.	Incorrect Data	Reject	Active
F1040-428	The e-File database indicates a First Time Homebuyer Installment Payment is due for the Primary SSN. Include amount on Line 59b, 'FirstTimeHmByrRepaymentAmt' of Form 1040 and attach Form 5405 if required.	Missing Data	Reject	Active
F1040-429	The e-File database indicates a First Time Homebuyer Installment Payment is due for the Spouse SSN. Include amount on Line 59b, 'FirstTimeHmByrRepaymentAmt' of Form 1040 and attach Form 5405 if required.	Missing Data	Reject	Active
F1040-430	Form 1040, Line 23 'EducatorExpensesAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-431	Form 1040, Line 34 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F1040-432	Form 1040, Line 73c checkbox 'Form8885Ind' must not be checked.	Incorrect Data	Reject	Active
F1040-434	If [OtherTaxStatement] is present in the return, then 'OtherTaxLitCd' must not have the value "HCTC".	Incorrect Data	Reject	Active
F1040-510	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.	Incorrect Data	Reject	Active
F1040-511	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 must not be equal to Spouse SSN on another tax return in which Married Filing Separately is the filing status.	Database Validation Error	Reject	Active
F1040-512	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.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1040-513	If Form 1040, Line 6b checkbox 'ExemptSpouseInd' is checked, then Spouse SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return.	Incorrect Data	Reject	Active
F1040-524-01	If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryBirthDt' in the Return Header must match the e-File database.	Incorrect Data	Reject and Stop	Attribute Change
F1040-525-02	If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDeathDt' does not have a value, then 'PrimaryBirthDt' in the Return Header must match the e-File database.	Incorrect Data	Reject and Stop	Attribute Change
F1040-526-02	If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDeathDt' does not have a value, then 'SpouseBirthDt' in the Return Header must match the e-File database.	Incorrect Data	Reject and Stop	Attribute Change
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.	Incorrect Data	Reject	Active
F1040-800	Form 1040, Line 69 'ReconciledPremiumTaxCreditAmt' must be equal to Form 8962, Line 26 'ReconciledPremiumTaxCreditAmt'.	Data Mismatch	Reject	Active
F1040-801	Form 1040, Line 46 'PremiumTaxCreditTaxLiabAmt' must be equal to Form 8962, Line 29 'PremiumTaxCreditTaxLiabAmt'.	Data Mismatch	Reject	Active
F1040-802	If Form 1040, Line 69 'ReconciledPremiumTaxCreditAmt' has a non-zero value, then Form 8962 must be present in the return.	Missing Document	Reject and Stop	Active
F1040-803	If Form 1040, Line 46 'PremiumTaxCreditTaxLiabAmt' has a non-zero value, then Form 8962 must be present in the return.	Missing Document	Reject and Stop	Active
F1099R-002-01	If Form 1099-R has a US Address in the Payer Address, then 'StateAbbreviationCd' must have a value.	Missing Data	Reject	Active
F1099R-003-01	If Form 1099-R has a US Address in the Payer Address, then 'ZipCd' must have a value.	Missing Data	Reject	Active
F1099R-004-01	If Form 1099-R has a US Address in the Payer Address, then the first five digits of the Payer 'ZipCd' must be with in the valid ranges of Zip Codes listed for the corresponding 'StateAbbreviationCd'. See Publication 4164.	Incorrect Data	Reject	Active
F1099R-499-02	Form 1099-R, 'PayerEIN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	Active
F1099R-502-02	Form 1099-R, 'PayerEIN' must match data in the e-File database.	Incorrect Data	Reject	Active
F1099R-505-02	Form 1099-R, 'PayerEIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	Active
F1116-002	Among all Forms 1116 present in the return with 'AlternativeMinimumTaxCd' having the value "AMT", there must be only one Form 1116 with each one of the following checkboxes checked: 'ForeignIncPassiveCategoryInd', 'ForeignIncGeneralCategoryInd', 'ForeignIncSection901Ind', 'ForeignIncResourcedTreatyInd', 'ForeignIncLumpSumDistribInd'.	Incorrect Data	Reject	Active
F1116-003	If for any country in Form 1116, Part II, column (n) 'OtherCurrencyTaxPaidAmt' has a non-zero value, then [OtherCurrencyTaxPaidStatement] must be attached to column (n).	Missing Document	Reject	Active
F1116-004	If Form 1116, Line 10 'ForeignTaxCrCarrybackOrOverAmt' has a non-zero value, then [ForeignTaxCrCarrybackComputationStatement] must be attached to Line 10.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1116-005	If Form 1116, Line 12 'ForeignTaxReductionAmt' has a non-zero value, then [ForeignTaxReductionStatement] must be attached to Line 12.	Missing Document	Reject	Active
F1116-006	If only one Form 1116 is present in the return, then Line 28 'SmlrOfRtnTaxOrForeignTaxCrAmt' must be equal to Line 22 'GrossForeignTaxCreditAmt'.	Data Mismatch	Reject	Active
F1116-007	If only one Form 1116 is present in the return, then all of the following must be equal to zero if an amount is entered: Line 23 'ForeignPassiveIncTaxCreditAmt', Line 24 'ForeignGeneralIncTaxCreditAmt', Line 25 'ForeignIncRsrcdTreatyTaxCrAmt', Line 26 'ForeignIncLumpSumDistribCrAmt', Line 27 'TentativeForeignTaxCreditAmt'.	Incorrect Data	Reject	Active
F1116-008	If Form 1116, Line 1b 'AltBasisCompensationSourceInd' checkbox is checked, then [AltBasisCompensationSourceStatement] must be attached to Line 1b.	Missing Document	Reject	Active
F1116-009-01	If for any country in Form 1116, Part II, column (k) 'ForeignTaxWithheldOnDivAmt' has a non-zero value, then [ForeignTaxWithheldOnDividendsStatement] must be attached to column (k).	Missing Document	Reject	Active
F1116-010-01	If for any country in Form 1116, Part II, column (l) 'ForeignTaxWithheldOnRentAmt' has a non-zero value, then [ForeignTaxWthldOnRentsAndRoyaltiesStatement] must be attached to column (l).	Missing Document	Reject	Active
F1116-011-01	If for any country in Form 1116, Part II, column (m) 'ForeignTaxWithheldOnIntAmt' has a non-zero value, then [ForeignTaxWithheldOnInterestStatement] must be attached to column (m).	Missing Document	Reject	Active
F1116-012	If for any country in Form 1116, Line 2 'ForeignIncRelatedExpensesAmt' has a non-zero value, then [ForeignIncRelatedExpensesStmnt] must be attached to Line 2.	Missing Document	Reject	Active
F1116-013	If for any country in Form 1116, Line 3b 'OtherDeductionsNotRelatedAmt' has a non-zero value, then [OtherDeductionsNotRelatedStatement] must be attached to Line 3b.	Missing Document	Reject	Active
F1116-014-01	If there is more than one Form 1116 with Item c checkbox 'ForeignIncSection901Ind' or Item e 'ForeignIncLumpSumDistribInd' not checked, then only one of those Form 1116s can have a non-zero value on Line 30 'ForeignTaxCreditAmt'.	Incorrect Data	Reject	Active
F1116-017	If Form 1116, Line 16 'ForeignIncomeNetAdjustmentAmt' has a non-zero value, then [ForeignIncomeNetAdjustmentStatement] must be attached to Line 16.	Missing Document	Reject	Active
F1310-002	Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) in the return.	Incorrect Data	Reject	Active
F1310-004	Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) in the return.	Incorrect Data	Reject	Active
F1310-005	If two Forms 1310 are present in the Return, their 'DecedentSSN's must not be equal.	Incorrect Data	Reject	Active
F1310-006-02	Form 1310, 'RefundDueTaxYr' must be equal to 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
F1310-007-01	Form 1310, the year of 'DeathDt' must not be less than 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
F1310-008-01	Form 1310, 'DeathDt' must be the same as 'PrimaryDeathDt' or 'SpouseDeathDt' in the return.	Data Mismatch	Reject	Active
F1310-009	Form 1310, Part II, Line 2a 'CourtAppointedRepInd' must have a choice of "No" indicated.	Missing Data	Reject	Active
F1310-010	Form 1310, Part II, Line 2b 'RepresentativeToBeAppointedInd' must have a choice of "No" indicated .	Missing Data	Reject	Active
F1310-011	Form 1310, Part II, line 3 'PaymentAccordingToStateLawInd' must have a choice of "Yes" indicated.	Missing Data	Reject	Active
F1310-012	Form 1310, 'RefundClaimantSSN' must not be equal to the 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F1310-014	Form 1310, 'RefundClaimantSSN' must be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) in the return.	Incorrect Data	Reject	Active
F1310-015	Form 1310, 'RefundClaimantSSN' must not be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 3) in the return.	Incorrect Data	Reject	Active
F1310-016	If two Forms 1310 are present in the Return, their 'RefundClaimantSSN's must be equal.	Incorrect Data	Reject	Active
F1310-019	If Form 1310 is present in the return, then 'InCareOfNm' in the Return Header must have a value.	Missing Data	Reject	Active
F1310-518	Form 1310, Name Control of the person claiming refund 'PersonNameControlTxt' and SSN of Person claiming Refund 'RefundClaimantSSN' must match the e-File database.	Database Validation Error	Reject	Active
F2106-001-01	Form 2106, 'SSN' provided must be equal to the 'PrimarySSN' or the 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F2106-002-01	There can be no more than 2 Forms 2106 present whose 'SSN' is the same as the 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	Active
F2106-003-01	There can be no more than 2 Forms 2106 present whose 'SSN' is the same as the 'SpouseSSN' in Return Header.	Incorrect Data	Reject	Active
F2106EZ-001	Form 2106-EZ, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F2106EZ-002	If two Forms 2106-EZ are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	Active
F2106EZ-003-01	The 'SSN' on Form 2106-EZ must not be equal to the 'SSN' on a Form 2106 in the same return.	Incorrect Data	Reject	Active
F2120-001-02	Form 2120, 'CalendarYr' must be equal to 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
F2120-002-01	Form 2120, 'QualifyingPersonName' must be equal to one of the Dependent's name on Line 6c of the return.	Incorrect Data	Reject	Active
F2120-003	Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	Active
F2120-004	Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'SpouseSSN' in the Return Header when the return filing status is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2).	Incorrect Data	Reject	Active
F2120-005	Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not have the following values: "123456789", "111111111", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", "999999999".	Incorrect Data	Reject	Active
F2210-002-02	On Form 2210, Part II, one of more of the following checkboxes must be checked: (Line A 'WaiverOfEntirePenaltyInd' or Line B 'WaiverOfPartOfPenaltyInd' or Line C 'AnnualizedIncomeMethodInd' or Line D 'ActuallyWithheldInd' or Line E 'JointReturnInd').	Incorrect Data	Reject	Active
F2210-003	If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Form 2210.	Missing Document	Reject	Active
F2210-004	If Form 2210, Part II, Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Form 2210.	Missing Document	Reject	Active
F2210F-001	If Form 2210-F, Part I, Line A checkbox 'PenaltyWaiverRequestInd' is checked, then [WaiverExplanationStatement] must be attached to Line 16.	Missing Document	Reject	Active
F2439-002	Form 2439, 'ShareholderSSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the return header of Form 1040.	Data Mismatch	Reject	Active
F2439-003-01	If Form 2439 is attached to Form 1040, Line 73a 'Form2439Ind', then 'ShareholderSSN' must have a value.	Missing Data	Reject	Active
F2439-004	If Form 2439 is present in the return, then 'RegInvstCoOrReInvstTrustName' must have a value.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F2439-005-01	If Form 2439 is present in the return, then 'RICOReITEIN' must have a value.	Missing Data	Reject	Active
F2439-502-01	Form 2439, 'RICOReITEIN' must match data in the e-File database.	Incorrect Data	Reject	Active
F2439-505-01	Form 2439, 'RICOReITEIN' was issued after the 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
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.	Incorrect Data	Reject	Active
F2441-002-02	If Form 2441, Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 11 'CreditForChildAndDepdCareAmt' or Line 29 'NetAllowableAmt' has a value greater than zero, then Line 2(b) 'QualifyingPersonSSN' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in [CPYEExplanationStatement] attached to Line 9.	Missing Data	Reject	Active
F2441-004-03	If Form 2441, Line 11 'CreditForChildAndDepdCareAmt' has a value greater than zero and Filing Status of the return is not "Married filing jointly" (element 'IndividualReturnFilingStatusCd' does not have the value 2) and [Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 29 'NetAllowableAmt' has a value greater than zero], then Line 4 'PrimaryEarnedIncomeAmt' must have a value greater than zero.	Incorrect Data	Reject	Active
F2441-009-01	Each 'QualifyingPersonSSN' that has a value on Form 2441, Line 2(b) must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	Active
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.	Incorrect Data	Reject	Active
F2441-011-01	If [CPYEExplanationStatement] is attached to Form 2441, 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', 'CPYESSN', 'ExplanationTxt'.	Missing Data	Reject	Active
F2441-012-03	If Form 2441, Line 11 'CreditForChildAndDepdCareAmt' has a value greater than zero, and Filing Status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 29 'NetAllowableAmt' has a value greater than zero], then Line 4 'PrimaryEarnedIncomeAmt' and Line 5 'SpouseEarnedIncomeAmt' must have a value greater than zero. However, if 'PrimaryDeathDt' or 'SpouseDeathDt' in the return has a value, then only one of the earned income amounts (Line 4 'PrimaryEarnedIncomeAmt' or Line 5 'SpouseEarnedIncomeAmt') needs to have a value greater than zero.	Incorrect Data	Reject	Active
F2441-013-01	For each Form 2441, Part I, Line 1(b) 'SeeW2Cd' that has the value "SEEW2", the corresponding Line 1(c) must not have a value for ['SSN' and 'EIN' and 'TaxExemptCd' and 'LivingAbroadFrngCareProvideCd' and 'DueDiligenceCd'] and Line 1(d) 'PaidAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Verbiage Change
F2441-014-01	For each 'SSN' or 'EIN' or 'TaxExemptCd' or 'LivingAbroadFrngCareProviderCd' or 'DueDiligenceCd' that has a value on Form 2441, Line 1(c), the corresponding Line 1(d) 'PaidAmt' must have a non-zero value.	Incorrect Data	Reject	Verbiage Change
F2441-015-01	For each qualifying person on Form 2441 whose Line 2(b) 'DiedLiteralCd' has the value "DIED", there must be a binary attachment with Description beginning with "BirthCertificate" or "DeathCertificate" or "HospitalMedicalRecords" present in the return.	Missing Document	Reject	Active
F2441-016	If Form 2441, Line 11 'CreditForChildAndDepdCareAmt' has a non-zero value, then one of the following must have a value on Line 1c: 'SSN' or 'EIN' or 'TaxExemptCd' or 'LivingAbroadFrngCareProviderCd' or 'DueDiligenceCd'.	Missing Data	Reject	Active
F2441-017	If Form 2441, Part I, Line 1(b) 'SeeW2Cd' has the value "SEEW2", then Form W-2 must be present in the return.	Incorrect Data	Reject	New

Rule Number	Rule Text	Error Category	Severity	Rule Status
F2441-018	For each Form 2441, Part I, Line 1(b) which is a 'USAddress' or 'ForeignAddress', the corresponding Line 1(c) must have a value for 'SSN' or 'EIN' or 'TaxExemptCd' or 'LivingAbroadFrnCareProviderCd' or 'DueDiligenceCd'.	Incorrect Data	Reject	New
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.	Incorrect Data	Reject	Active
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.	Duplicate Condition	Reject	Active
F2441-991	The Qualifying Person SSN that has a value on Form 2441, Line 2(b) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.	Database Validation Error	Reject and Stop	Active
F2441-992	The Qualifying Person SSN that has a value on Form 2441, Line 2(b) has been locked. The account was locked per the taxpayer's request.	Database Validation Error	Reject and Stop	Active
F2441-994	The Qualifying Person SSN that has a value on Form 2441, Line 2(b) has been locked. The account was locked per the request of the qualifying person's parent or guardian.	Database Validation Error	Reject and Stop	Active
F2555-001	Form 2555, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F2555-002	If two Forms 2555 are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	Active
F2555-003	Form 2555, Line 42 'ForeignEarnedIncExclusionAmt' must not be greater than Line 26 'ForeignEarnedIncomeAmt'.	Incorrect Data	Reject	Active
F2555-004-01	If Form 2555, Line 10 'BonaFideResidenceEndDt' is equal to 'TaxPeriodEndDt' in the Return Header, then Line 10 'BonaFideResidenceBeginDt' must not be after the 'TaxPeriodBeginDt' in the Return Header.	Incorrect Data	Reject	Active
F2555-005-02	If Form 2555, Line 10 'BonaFideResidenceContinuedCd' has the value "CONTINUES", then Line 10, 'BonaFideResidenceBeginDt' must not be after 'TaxPeriodBeginDt' in the Return Header.	Incorrect Data	Reject	Active
F2555-006-01	If Form 2555, Line 10 'BonaFideResidenceEndDt' is before 'TaxPeriodEndDt' in the Return Header then Line 10 'BonaFideResidenceBeginDt' must not be after the first day of the previous tax year.	Incorrect Data	Reject	Active
F2555-007	If Form 2555, Line 13a "SubmittedNonResidentStmntInd" has a choice of "Yes" indicated, then Line 13b 'RequiredToPayIncomeTaxInd' must not have a choice of "No" indicated.	Incorrect Data	Reject	Active
F2555-008	If Form 2555, Line 8a checkbox 'SeparateForeignResidenceInd' has a choice of "Yes" indicated, then Line 8b 'SeparateForeignResLocationTxt' must have a value.	Missing Data	Reject	Active
F2555-009	If Form 2555, Line 8a checkbox 'SeparateForeignResidenceInd' has a choice of "Yes" indicated, then Line 8b 'SeparateForeignResidenceDayCnt' must have a non-zero value.	Missing Data	Reject	Active
F2555-010	Form 2555, Line 36 'HousingExclusionAmt' must not be greater than Line 34 'EmployerProvidedHousingAmt'.	Incorrect Data	Reject	Active
F2555-011	Form 2555, Line 43 'TentativeIncomeExclusionAmt' must be equal to the sum of Line 36 'HousingExclusionAmt' and 42 'ForeignEarnedIncExclusionAmt'.	Math Error	Reject	Active
F2555-012-01	If Form 2555, Line 6b checkbox 'NoFrnEarnIncExclPrevFiledInd' is checked, then Line 6c 'ForeignEarnIncExclRevokedInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	Active
F2555-013-01	If Form 2555, Line 6b checkbox 'NoFrnEarnIncExclPrevFiledInd' is checked, then Line 6d 'ForeignEarnIncExclRevokeTaxYr' must not have a value.	Incorrect Data	Reject	Active
F2555-015	If Form 2555, Line 44 'DeductionAllocToExcludedIncAmt' has a non-zero value, then [DeductionsAllocableToExcludedIncomeStatement] must be attached to Line 44.	Missing Document	Reject	Active
F2555-016	Form 2555, Line 10 'BonaFideResidenceEndDt' must not be greater than the date submission was received at the IRS.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F2555-017	Form 2555, Line 16 'PhysicalPresenceEndDt' must not be greater than the date submission was received at the IRS.	Incorrect Data	Reject	Active
F2555-018	If Form 2555, Line 10 'BonaFideResidenceBeginDt' has a value, then Line 16 'PhysicalPresenceBeginDt' must not have a value.	Incorrect Data	Reject	Active
F2555-019	If Form 2555, 'claimFrgnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 16 'PhysicalPresenceEndDt' has a value, then Line 16 'PhysicalPresenceEndDt' minus (-) 'PhysicalPresenceBeginDt' must be greater than 329 days.	Incorrect Data	Reject	Active
F2555-021	Form 2555, Line 10 'BonaFideResidenceBeginDt' or Line 16 'PhysicalPresenceBeginDt' must have a value.	Missing Data	Reject	Active
F2555EZ-001	Form 2555-EZ, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F2555EZ-002	If two Forms 2555-EZ are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	Active
F2555EZ-003	Form 2555EZ, Line 18, 'ForeignEarnedIncExclusionAmt' must not be greater than Line 17, 'TotalForeignEarnedIncomeAmt'.	Incorrect Data	Reject	Active
F2555EZ-004-01	If Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' is equal to 'TaxPeriodEndDt' in the Return Header, then Line 1b 'BonaFideResidenceBeginDt' must not be after the 'TaxPeriodBeginDt' in the Return Header.	Incorrect Data	Reject	Active
F2555EZ-005-02	If Form 2555-EZ, Line 1b 'BonaFideResidenceContinuedCd' has the value "CONTINUES", then Line 1b, 'BonaFideResidenceBeginDt' must not be after 'TaxPeriodBeginDt' in the Return Header.	Incorrect Data	Reject	Active
F2555EZ-006	If Form 2555-EZ, Line 1a 'BonaFideResidentInd' has a choice of "Yes" indicated, then Line 1b 'BonaFideResidenceBeginDt' must have a value.	Missing Data	Reject	Active
F2555EZ-008	If Form 2555-EZ, Line 2a 'PhysicalPresenceInd' has a choice of "Yes" indicated, then Line 2b 'PhysicalPresenceBeginDt' must have a value.	Missing Data	Reject	Active
F2555EZ-010	Form 2555-EZ, Line 3 'TaxHomeTestInd' must have a choice of "Yes" indicated.	Missing Data	Reject	Active
F2555EZ-012-01	If Form 2555-EZ, Line 10b checkbox 'NoFrgnEarnIncExclPrevFiledInd' is checked, then Line 10d 'ForeignEarnIncExclRevokeTaxYr' must not have a value.	Incorrect Data	Reject	Active
F2555EZ-013-03	Form 2555EZ, Line 17 'TotalForeignEarnedIncomeAmt' must not be greater than 99200.	Incorrect Data	Reject	Active
F2555EZ-014-01	If Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' is before 'TaxPeriodEndDt' in the Return Header then Line 1b 'BonaFideResidenceBeginDt' must not be after the first day of the previous tax year.	Incorrect Data	Reject	Active
F2555EZ-016	Form 2555-EZ, Line 1b 'BonaFideResidenceEndDt' must not be greater than the date submission was received at the IRS.	Incorrect Data	Reject	Active
F2555EZ-017	Form 2555-EZ, Line 2b 'PhysicalPresenceEndDt' must not be greater than the date submission was received at the IRS.	Incorrect Data	Reject	Active
F2555EZ-018	If Form 2555-EZ, Line 1b 'BonaFideResidenceBeginDt' has a value, then, Line 2b 'PhysicalPresenceBeginDt' must not have a value.	Incorrect Data	Reject	Active
F2555EZ-019	If Form 2555-EZ, 'claimFrgnEarnIncWaiverCd' does not have a value, and [ForeignEarnedIncomeWaiverOfTimeRequirementsStatement] is not present in the Return and Line 2b 'PhysicalPresenceEndDt' has a value, then Line 2b 'PhysicalPresenceEndDt' minus (-) 'PhysicalPresenceBeginDt' must be greater than 329 days.	Incorrect Data	Reject	Active
F2555EZ-021	Form 2555-EZ, Line 1b 'BonaFideResidenceBeginDt' or Line 2b 'PhysicalPresenceBeginDt' must have a value.	Incorrect Data	Reject	Active
F2555EZ-022	Form 2555-EZ, 'SSN' must not be equal to Form 2555, 'SSN'.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3468-006-01	If Form 3468, Line 11h 'CertifiedHistStrctrGOZCrAmt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.	Missing Data	Reject	Active
F3468-007	If Form 3468, Line 11i 'CalcCertHistStrctrAffctMWDAAMt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.	Missing Data	Reject	Active
F3468-008-01	If Form 3468, Line 11j 'OtherCertifiedHistStrctrAmt' has a non-zero value, then Line 11k 'NPSProjectNum' or Line 11k 'EIN' must be present.	Missing Data	Reject	Active
F3468-009-01	If Form 3468, Line 11k 'NPSProjectNum' has a value, then Line 11l 'NPSApprovalDt' must have a value.	Missing Data	Reject	Active
F3800-133-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1u(c) 'MineRescueTeamTrainingCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1u(b) 'PassThroughEntityEIN' does not have a value, then Form 8923 must be present in the return.	Missing Document	Reject	Active
F3800-134-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1u(c) 'MineRescueTeamTrainingCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1u(b) 'PassThroughEntityEIN' does not have a value, then Form 8923 must be present in the return.	Missing Document	Reject	Active
F3800-141-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1l(c) 'CurrentYearBiodieselFuelCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1l(b) 'PassThroughEntityEIN' does not have a value, then Form 8864 must be present in the return.	Missing Document	Reject	Active
F3800-142-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1l(c) 'CurrentYearBiodieselFuelCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1l(b) 'PassThroughEntityEIN' does not have a value, then Form 8864 must be present in the return.	Missing Document	Reject	Active
F3800-149-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1k(c) 'CYEmplrProvChldCareFcltsCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1k(b) 'PassThroughEntityEIN' does not have a value, then Form 8882 must be present in the return.	Missing Document	Reject	Active
F3800-150-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1k(c) 'CYEmplrProvChldCareFcltsCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1k(b) 'PassThroughEntityEIN' does not have a value, then Form 8882 must be present in the return.	Missing Document	Reject	Active
F3800-153-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1i(c) 'CurrentYearNewMarketsCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1i(b) 'PassThroughEntityEIN' does not have a value, then Form 8874 must be present in the return.	Missing Document	Reject	Active
F3800-154-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1i(c) 'CurrentYearNewMarketsCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1i(b) 'PassThroughEntityEIN' does not have a value, then Form 8874 must be present in the return.	Missing Document	Reject	Active
F3800-157-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4h(b) 'PassThroughEntityEIN' does not have a value, then Form 8941 must be present in the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3800-158-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4h(c) 'SmallEmployerHIPCcreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4h(b) 'PassThroughEntityEIN' does not have a value, then Form 8941 must be present in the return.	Missing Document	Reject	Active
F3800-161-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4g(c) 'QualifiedRailroadTrackMaintAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4g(b) 'PassThroughEntityEIN' does not have a value, then Form 8900 must be present in the return.	Missing Document	Reject	Active
F3800-162-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4g(c) 'QualifiedRailroadTrackMaintAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4g(b) 'PassThroughEntityEIN' does not have a value, then Form 8900 must be present in the return.	Missing Document	Reject	Active
F3800-165-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4f(c) 'CreditForEmployerSSMedcrTxAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4f(b) 'PassThroughEntityEIN' does not have a value, then Form 8846 must be present in the return.	Missing Document	Reject	Active
F3800-166-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4f(c) 'CreditForEmployerSSMedcrTxAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4f(b) 'PassThroughEntityEIN' does not have a value, then Form 8846 must be present in the return.	Missing Document	Reject	Active
F3800-172-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4e(c) 'RnwblElecCoalCrFromF8835Amt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4e(b) 'PassThroughEntityEIN' does not have a value, then Form 8835 must be present in the return.	Missing Document	Reject	Active
F3800-173-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4e(c) 'RnwblElecCoalCrFromF8835Amt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4e(b) 'PassThroughEntityEIN' does not have a value, then Form 8835 must be present in the return.	Missing Document	Reject	Active
F3800-178-01	If more than one Form 3800, Part III is submitted with Part III checkboxes "A", 'GeneralBusCrFromNnpssvActyInd', or "B" 'GeneralBusCrFromPassiveActyInd' checked, then the consolidated Part III checkbox "I" 'ConsolidatedSectionInd' must be checked.	Missing Data	Reject	Active
F3800-183-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1c(c) 'CYIncreasingResearchCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1c(b) 'PassThroughEntityEIN' does not have a value, then Form 6765 must be present in the return.	Missing Document	Reject	Active
F3800-184-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1c(c) 'CYIncreasingResearchCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1c(b) 'PassThroughEntityEIN' does not have a value, then Form 6765 must be present in the return.	Missing Document	Reject	Active
F3800-187-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1d(c) 'CurrentYearLowIncomeHsngCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1d(b) 'PassThroughEntityEIN' does not have a value, then Form 8586 must be present in the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3800-188-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1d(c) 'CurrentYearLowIncomeHsngCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1d(b) 'PassThroughEntityEIN' does not have a value, then Form 8586 must be present in the return.	Missing Document	Reject	Active
F3800-191-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1e(c) 'CurrentYearDisabledAccessCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1e(b) 'PassThroughEntityEIN' does not have a value, then Form 8826 must be present in the return.	Missing Document	Reject	Active
F3800-192-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1e(c) 'CurrentYearDisabledAccessCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1e(b) 'PassThroughEntityEIN' does not have a value, then Form 8826 must be present in the return.	Missing Document	Reject	Active
F3800-195-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1f(c) 'CurrentYearRenewableElecCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1f(b) 'PassThroughEntityEIN' does not have a value, then Form 8835 must be present in the return.	Missing Document	Reject	Active
F3800-196-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1f(c) 'CurrentYearRenewableElecCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1f(b) 'PassThroughEntityEIN' does not have a value, then Form 8835 must be present in the return.	Missing Document	Reject	Active
F3800-199-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1g(c) 'CYIndianEmploymentCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1g(b) 'PassThroughEntityEIN' does not have a value, then Form 8845 must be present in the return.	Missing Document	Reject	Active
F3800-200-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1g(c) 'CYIndianEmploymentCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1g(b) 'PassThroughEntityEIN' does not have a value, then Form 8845 must be present in the return.	Missing Document	Reject	Active
F3800-203-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1h(c) 'CurrentYearOrphanDrugCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1h(b) 'PassThroughEntityEIN' does not have a value, then Form 8820 must be present in the return.	Missing Document	Reject	Active
F3800-204-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1h(c) 'CurrentYearOrphanDrugCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1h(b) 'PassThroughEntityEIN' does not have a value, then Form 8820 must be present in the return.	Missing Document	Reject	Active
F3800-207-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1m(c) 'CurrentYearLowSulfurDslCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1m(b) 'PassThroughEntityEIN' does not have a value, then Form 8896 must be present in the return.	Missing Document	Reject	Active
F3800-208-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1m(c) 'CurrentYearLowSulfurDslCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1m(b) 'PassThroughEntityEIN' does not have a value, then Form 8896 must be present in the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3800-211-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1n(c) 'DistilledSpiritsCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1n(b) 'PassThroughEntityEIN' does not have a value, then Form 8906 must be present in the return.	Missing Document	Reject	Active
F3800-212-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1n(c) 'DistilledSpiritsCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1n(b) 'PassThroughEntityEIN' does not have a value, then Form 8906 must be present in the return.	Missing Document	Reject	Active
F3800-215-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1o(c) 'CurrentYearNnconvFuelCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1o(b) 'PassThroughEntityEIN' does not have a value, then Form 8907 must be present in the return.	Missing Document	Reject	Active
F3800-216-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1o(c) 'CurrentYearNnconvFuelCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1o(b) 'PassThroughEntityEIN' does not have a value, then Form 8907 must be present in the return.	Missing Document	Reject	Active
F3800-219-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1p(c) 'CurrentYrEngyEfficientHmCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1p(b) 'PassThroughEntityEIN' does not have a value, then Form 8908 must be present in the return.	Missing Document	Reject	Active
F3800-220-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1p(c) 'CurrentYrEngyEfficientHmCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1p(b) 'PassThroughEntityEIN' does not have a value, then Form 8908 must be present in the return.	Missing Document	Reject	Active
F3800-223-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1q(c) 'CYEngyEfficientApplianceAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1q(b) 'PassThroughEntityEIN' does not have a value, then Form 8909 must be present in the return.	Missing Document	Reject	Active
F3800-224-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1q(c) 'CYEngyEfficientApplianceAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1q(b) 'PassThroughEntityEIN' does not have a value, then Form 8909 must be present in the return.	Missing Document	Reject	Active
F3800-227-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1r(c) 'CurrentYearAltMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1r(b) 'PassThroughEntityEIN' does not have a value, then Form 8910 must be present in the return.	Missing Document	Reject	Active
F3800-228-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1r(c) 'CurrentYearAltMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1r(b) 'PassThroughEntityEIN' does not have a value, then Form 8910 must be present in the return.	Missing Document	Reject	Active
F3800-231-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1s(c) 'CurrentYearAltRefuelingCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1s(b) 'PassThroughEntityEIN' does not have a value, then Form 8911 must be present in the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3800-232-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1s(c) 'CurrentYearAltRefuelingCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1s(b) 'PassThroughEntityEIN' does not have a value, then Form 8911 must be present in the return.	Missing Document	Reject	Active
F3800-239-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1w(c) 'DifferentialWagePaymentsCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1w(b) 'PassThroughEntityEIN' does not have a value, then Form 8932 must be present in the return.	Missing Document	Reject	Active
F3800-240-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1w(c) 'DifferentialWagePaymentsCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1w(b) 'PassThroughEntityEIN' does not have a value, then Form 8932 must be present in the return.	Missing Document	Reject	Active
F3800-243-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1x(c) 'CarbonDioxideCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1x(b) 'PassThroughEntityEIN' does not have a value, then Form 8933 must be present in the return.	Missing Document	Reject	Active
F3800-244-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1x(c) 'CarbonDioxideCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1x(b) 'PassThroughEntityEIN' does not have a value, then Form 8933 must be present in the return.	Missing Document	Reject	Active
F3800-247-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1y(c) 'QllyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1y(b) 'PassThroughEntityEIN' does not have a value, then Form 8936 must be present in the return.	Missing Document	Reject	Active
F3800-248-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1y(c) 'QllyPlugInElecDriveMtrVehCrAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1y(b) 'PassThroughEntityEIN' does not have a value, then Form 8936 must be present in the return.	Missing Document	Reject	Active
F3800-255-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1bb(c) 'CYGenBusCrElectingLgePrtshpAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1bb(b) 'PassThroughEntityEIN' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return.	Missing Document	Reject	Active
F3800-256-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1bb(c) 'CYGenBusCrElectingLgePrtshpAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1bb(b) 'PassThroughEntityEIN' does not have a value, then Form Schedule K-1 (Form 1065B) must be present in the return.	Missing Document	Reject	Active
F3800-259-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 3(c) 'EnterAmountFromF8844Amt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 3(b) 'PassThroughEntityEIN' does not have a value, then Form 8844 must be present in the return.	Missing Document	Reject	Active
F3800-260-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 3(c) 'EnterAmountFromF8844Amt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 3(b) 'PassThroughEntityEIN' does not have a value, then Form 8844 must be present in the return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3800-263-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4b(c) 'WorkOpportunityCrFrom5884Amt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4b(b) 'PassThroughEntityEIN' does not have a value, then Form 5884 must be present in the return.	Missing Document	Reject	Active
F3800-264-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4b(c) 'WorkOpportunityCrFrom5884Amt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4b(b) 'PassThroughEntityEIN' does not have a value, then Form 5884 must be present in the return.	Missing Document	Reject	Active
F3800-267-02	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 4c(c) 'BiofuelProducerCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'PassThroughEntityEIN' does not have a value, then Form 6478 must be present in the return.	Missing Document	Reject	Active
F3800-268-02	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 4c(c) 'BiofuelProducerCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, line 4c(b) 'PassThroughEntityEIN' does not have a value, then Form 6478 must be present in the return.	Missing Document	Reject	Active
F3800-271-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4d(c) 'LowIncomeHousingCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4d(b) 'PassThroughEntityEIN' does not have a value, then Form 8586 must be present in the return.	Missing Document	Reject	Active
F3800-272-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4d(c) 'LowIncomeHousingCreditAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 4d(b) 'PassThroughEntityEIN' does not have a value, then Form 8586 must be present in the return.	Missing Document	Reject	Active
F3800-275-01	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1j(c) 'CurrentYrSmllEmplrPnsnPlanAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1j(b) 'PassThroughEntityEIN' does not have a value, then Form 8881 must be present in the return.	Missing Document	Reject	Active
F3800-276-01	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1j(c) 'CurrentYrSmllEmplrPnsnPlanAmt' has a non-zero value in column (c) and the corresponding column (b) Part III, Line 1j(b) 'PassThroughEntityEIN' does not have a value, then Form 8881 must be present in the return.	Missing Document	Reject	Active
F3800-280-02	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 4a(c) 'InvestmentCreditAmt' has a non-zero value in column (c), then Form 3468 must be present in the return.	Missing Document	Reject	Active
F3800-283-02	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 4a(c) 'InvestmentCreditAmt' has a non-zero value in column (c), then Form 3468 must be present in the return.	Missing Document	Reject	Active
F3800-284-02	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked, then Part III, line 1k(c) 'CYEmplrProvChldCareFcltsCrAmt' must be less than 150,001.	Math Error	Reject	Active
F3800-285-02	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked, then Part III, line 1k(c) 'CYEmplrProvChldCareFcltsCrAmt' must be less than 150,001.	Math Error	Reject	Active
F3800-288-02	If any Form 3800, Part III, checkbox "I" 'ConsolidatedSectionInd' is checked, then Part III, line 1k(c) 'CYEmplrProvChldCareFcltsCrAmt' must be less than 150,001.	Math Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3800-295	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked then Part III, Line 1aa(c) 'NewHireRetentionCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F3800-296	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked then Part III, line 1aa(c) 'NewHireRetentionCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F3800-297	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked then Part III, line 1z(c) 'AllowableQualifiedElecVehAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F3800-298	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and then Part III, line 1z(c) 'AllowableQualifiedElecVehAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F3800-299	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, Line 1a(c) 'CurrentYearInvestmentCreditAmt' has a non-zero value in column (c), then Form 3468 must be present in the return.	Missing Document	Reject	Active
F3800-300	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, Line 1a(c) 'CurrentYearInvestmentCreditAmt' has a non-zero value in column (c), then Form 3468 must be present in the return.	Missing Document	Reject	Active
F3800-301	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and any lines 1a(c) through 1zz(c) have a non-zero value, then Form 3800, Part III, line 2 'CurrentYearGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-302	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Form 3800, Part III, line 2 'CurrentYearGeneralBusCrAmt' has a non-zero value, then Form 3800, Part I, line 1 'GeneralBusCrFromNnpssvActyAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-303	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and any lines 1a(c) through 1zz(c) have a non-zero value, then Form 3800, Part III, line 2 'CurrentYearGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-304	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Form 3800, Part III line 2 'CurrentYearGeneralBusCrAmt' has a non-zero value, then Form 3800, Part I, line 3 'PssvActyForGenBusCrAllowedAmt' must have a value.	Missing Data	Reject	Active
F3800-305	If any Form 3800, Part III, checkbox "C" 'GeneralBusCrCarryforwardsInd' is checked and any lines 1a(c) through 1zz(c) have a non-zero value then Form 3800, Part III, line 2 'CurrentYearGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-306	If any Form 3800, Part III, checkbox "C" 'GeneralBusCrCarryforwardsInd' is checked, and Form 3800 Part III line 2 'CurrentYearGeneralBusCrAmt' has a non-zero value, then Form 3800, Part I, line 4 'CYGeneralBusCrCarryforwardAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-307	If any Form 3800, Part III, checkbox "D" 'GeneralBusCrCarrybacksInd' is checked and any lines 1a(c) through 1zz(c) have a non-zero value then Form 3800, Part III, line 2 'CurrentYearGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-308	If any Form 3800, Part III, checkbox "D" 'GeneralBusCrCarrybacksInd' is checked, and Form 3800, Part III, line 2 'CurrentYearGeneralBusCrAmt' has a non-zero value, then Form 3800, Part I, line 5 'CarryBackGeneralBusinessCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-309	If any Form 3800, Part III, checkbox "G" 'EligSmlBusCrCarryforwardsInd' is checked and any lines 1a(c) through 1zz(c) have a non-zero value then Form 3800, Part III, line 2 'CurrentYearGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-310	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3800-311	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-312	If any Form 3800, Part III, checkbox "C" 'GeneralBusCrCarryforwardsInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-313	If any Form 3800, Part III, checkbox "D" 'GeneralBusCrCarrybacksInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-314	If any Form 3800, Part III, checkbox "G" 'EligSmlBusCrCarryforwardsInd' is checked and any lines 4a(c) through 4z(c) have a non-zero value then Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-315	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844Amt' has a non-zero value, then Form 3800, Part II, line 22 'TotEmpwrZoneGenBusCreditsAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-316	If any Form 3800, Part III, checkbox "C" 'GeneralBusCrCarryforwardsInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844Amt' has a non-zero value, then Form 3800, Part II, line 22 'TotEmpwrZoneGenBusCreditsAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-317	If any Form 3800, Part III, checkbox "D" 'GeneralBusCrCarrybacksInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844Amt' has a non-zero value, then Form 3800, Part II, line 22 'TotEmpwrZoneGenBusCreditsAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-318	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked and Part III, line 3(c) 'EnterAmountFromF8844Amt' has a non-zero value, then Form 3800, Part II, line 24 'PassiveActyAllowedForTYAmt' must have a value.	Missing Data	Reject	Active
F3800-319	If any Form 3800, Part III, Line 5c 'SumOfAllowableGeneralBusCrAmt' has a non-zero value and checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked, then Form 3800, Part II, line 32 'GenBusPssvActyCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-319	If any Form 3800, Part III, Line 5c 'SumOfAllowableGeneralBusCrAmt' has a non-zero value and checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked, then Form 3800, Part II, line 32 'GenBusEligSmlBusPssvActyCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-320	If any Form 3800, Part III, Line 5c 'SumOfAllowableGeneralBusCrAmt' has a non-zero value and checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked, then Form 3800, Part II, Line 30 'AllwGenBusCrFromNonPssvActyAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-321	If any Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' has a non-zero value and checkbox "D" 'GeneralBusCrCarrybacksInd' is checked, then Form 3800, Part II, line 35 'AllwGenBusCybkCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-321	If any Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' has a non-zero value and checkbox "D" 'GeneralBusCrCarrybacksInd' is checked, then Form 3800, Part II, line 35 'AllwGenAndEligSmlBusCybkCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-322	If any Form 3800, Part III, line 5c 'SumOfAllowableGeneralBusCrAmt' has a non-zero value and checkbox "C" 'GeneralBusCrCarryforwardsInd' is checked, then Form 3800, Part II, line 34 'AllwGenAndEligSmlBusCfwdCrAmt' must have a non-zero value.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F3800-323	If any Form 3800, Part III, checkbox "G" 'EligSmlBusCrCarryforwardsInd' is checked and line 2 'CurrentYearGeneralBusCrAmt' or line 3(c) 'EnterAmountFromF8844Amt' or line 5c 'SumOfAllowableGeneralBusCrAmt' have a non-zero value, then Part III, line 6c 'TotalBusinessCreditsAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-324	If any Form 3800, Part III, line 6c 'TotalBusinessCreditsAmt' has a non-zero value and checkbox "G" 'EligSmlBusCrCarryforwardsInd' is checked, then Form 3800, Part II, line 34 'AllwGenAndEligSmlBusCfwdCrAmt' must have a non-zero value.	Missing Data	Reject	Active
F3800-325	If any Form 3800, Part III, checkbox "A" 'GeneralBusCrFromNnpssvActyInd' is checked, then Part III, line 1v(c) 'AgriculturalChemicalsCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F3800-326	If any Form 3800, Part III, checkbox "B" 'GeneralBusCrFromPassiveActyInd' is checked, then Part III, line 1v(c) 'AgriculturalChemicalsCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-001-01	If Form 4136, Line 4e(d) 'NontxUseUndyedKrsnTxd044CrAmt' has a non-zero value, then Line 4e(c) 'GallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-002-01	If Form 4136, Line 4f(d) 'NontxUseUndyedKrsnTxd219CrAmt' has a non-zero value, then Line 4f(c) 'GallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-003-02	If Form 4136, Line 1c(d) 'NontaxableUseOfGasolineCrAmt' has a non-zero value, then Line 1a(c) 'OffHwyBusUseGasolineGalsQty' or Line 1b(c) 'FarmingPurposesGasolineGalsQty' or Line 1c(c) 'GallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-004-01	If Form 4136, Line 2a(d) 'AviationGasolineCreditAmt' has a non-zero value, Line 2a(c) 'AviationGasolineGallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-005-01	If Form 4136, Line 2b(d) 'AviationNontxGasCrAmt' has a non-zero value, then Form 4136 Line 2b(c) 'GallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-007-01	If Form 4136, Line 3c(d) 'TrainUseOfUndyedDieselCrAmt' has a non-zero value, then Line 3c(c) 'TrainUseOfUndyedDieselGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-008-01	If Form 4136, Line 3d(d) 'BusUseOfUndyedDieselCreditAmt' has a non-zero value, then Line 3d(c) 'BusUseOfUndyedDieselGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-009-01	If Form 4136, Line 3e(d) 'ExpUndyedDieselFuelCreditAmt' has a non-zero value, then Line 3e(c) 'ExpUndyedDieselFuelGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-011-01	If Form 4136, Line 4c(d) 'BusUseOfUndyedKeroseneCrAmt' has a non-zero value, then Line 4c(c) 'BusUseOfUndyedKeroseneGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-012-01	If Form 4136, Line 4d(d) 'ExportedUndyedKeroseneCrAmt' has a non-zero value, then Line 4d(c) 'ExportedUndyedKeroseneGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-013-01	If Form 4136, Line 5b(d) 'KeroseneUsedInAvnTxd219CrAmt' has a non-zero value, then Line 5b(c) 'KeroseneUsedInAvnTxd219GalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-014-01	If Form 4136, Line 6a(d) 'SlsUndyedDslUseStLclGovtCrAmt' has a non-zero value, then Line 6a(c) 'SlsUndyedDslStLclGovtGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-016-01	If Form 4136, Line 7c(d) 'SlsUndyedKrsnUseBusCrAmt' has a non-zero value then, Line 7c(c) 'SlsUndyedKrsnUseBusGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-017-01	If Form 4136, Line 8a(d) 'SlsKrsnUsedInAvnTxd219CrAmt' has a non-zero value, then Line 8a(c) 'SlsKrsnUsedInAvnTxd219GalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-018-01	If Form 4136, Line 8b(d) 'SlsKrsnUsedInAvnTxd244CrAmt' has a non-zero value, then Line 8b(c) 'SlsKrsnUsedInAvnTxd244GalsQty' must have a non-zero value.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4136-019-01	If Form 4136, Line 8c(d) 'SlsKrsnNnxmptUselnAvnCrAmt' has a non-zero value, then Line 8c(c) 'SlsKrsnNnxmptUselnAvnGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-020-01	If Form 4136, Line 8d(d) 'SlsKrsnOthNontxTxd244CrAmt' has a non-zero value, then Line 8d(c) 'GallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-021-01	If Form 4136, Line 8e(d) 'SlsKrsnOthNontxTxd219CrAmt' has a non-zero value, then Line 8e(c) 'GallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-024-01	If Form 4136, Line 10a(d) 'BiodieselMixtureCreditAmt' has a non-zero value, then Line 10a(c) 'BiodieselMixtureGallonsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-025-01	If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' has a non-zero value, then Line 10b(c) 'AgriBiodieselMixtureGallonsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-026-01	If Form 4136, Line 10c(d) 'RenewableDieselMixtureCrAmt' has a non-zero value, then Line 10c(c) 'RenewableDieselMixtureGalsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-033-01	If Form 4136, Line 12a(d) 'LiquefiedPetroleumGasCrAmt' has a non-zero value, then Line 12a(c) 'LiquefiedPetroleumGasGalsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-034-01	If Form 4136, Line 12c(d) 'CompressedNaturalGasCreditAmt' has a non-zero value, then Line 12c(c) 'CompressedNaturalGasGalsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-035-01	If Form 4136, Line 12b(d) 'PSeriesFuelsCreditAmt' has a non-zero value, then Form 12b(c) 'PSeriesFuelsGallonsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-036-01	If Form 4136, Line 12d(d) 'LiquefiedHydrogenCreditAmt' has a non-zero value, then Line 12d(c) 'LiquefiedHydrogenGallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-037-01	If Form 4136, Line 12e(d) 'LiquidFuelDerFromCoalCreditAmt' has a non-zero value, then Line 12e(c) 'LiquidFuelDerFromCoalGalsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-038-01	If Form 4136, Line 12f(d) 'LiquidFuelDerBiomassCrAmt' has a non-zero value, then Line 12f(c) 'LiquidFuelDerBiomassGalsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-039-01	If Form 4136, Line 12g(d) 'LiquefiedNaturalGasCreditAmt' has a non-zero value, then Line 12g(c) 'LiquefiedNaturalGasGallonsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-040-01	If Form 4136, Line 13a(d) 'DslFuelSoldStLocalGovtCrAmt' has a non-zero value, then 13a(c) 'DslFuelSoldStLocalGovtGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-041-01	If Form 4136, Line 13b(d) 'KrsnFuelSoldStLocalGovtCrAmt' has a non-zero value, then Line 13b(c) 'KrsnFuelSoldStLocalGovtGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-043-03	If Form 4136, Line 14a(d) 'NontxUseDieselWtrEmulsionCrAmt' has a non-zero value, then Line 14a(c) 'GallonsQty' in 'NontxUseDieselWaterEmulsion' or Line 14a(c) 'GallonsQty' in 'BusNontxUseDieselWtrEmulsion' must have a non-zero value.	Missing Data	Reject	Active
F4136-044-01	If Form 4136, Line 14b(d) 'ExpNontxUseDslWtrEmulsionCrAmt' has a non-zero value, then Line 14b(c) 'ExpNontxUseDslWtrEmulsionQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-045-01	If Form 4136, Line 15(d) 'BlndrCrUseDslWtrEmulsionCrAmt' has a non-zero value, then Line 15(c) 'BlndrCrUseDslWtrEmulsionQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-046-01	If Form 4136, Line 16a(d) 'ExportedDyedDieselFuelCrAmt' has a non-zero value, then Line 16a(c) 'ExportedDyedDieselFuelGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-047-01	If Form 4136, Line 16b(d) 'ExportedDyedKeroseneCreditAmt' has a non-zero value, then Line 16b(c) 'ExportedDyedKeroseneGallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-048-01	If Form 4136, Line 2d(d) 'LUSTTxAvnFuelFrngTradeCrAmt' has a non-zero value, then Line 2d(c) 'LUSTTxAvnFuelFrngTradeGalsQty' must have a non-zero value.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4136-049-01	If Form 4136, Line 5e(d) 'LUSTTxKrsnAvnFrnTrdCrAmt' has a non-zero value, then Line 5e(c) 'LUSTTxKrsnAvnFrnTrdGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-050-01	If Form 4136, Line 12h(d) 'LiquefiedGasDerBiomassCrAmt' has a non-zero value, then Line 12h(c) 'LiquefiedGasDerBiomassGalsQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-051-01	If Form 4136, Line 12i(d) 'CompressedGasBiomassCreditAmt' has a non-zero value, then Line 12i(c) 'CompressedGasBiomassGGEQty' must have a non-zero value.	Missing Data	Reject	Disabled
F4136-052-01	If Form 4136, Line 3 'UndyedDieselUseExceptionInd' checkbox is checked, then "Evidence of Dyed Diesel Fuel Explanation Statement" [EvidenceOfDyedDieselFuelStatement], must be attached to Line 3.	Missing Data	Reject	Active
F4136-053-01	If Form 4136, Line 4 'UndyedKeroseneUseExceptionInd' checkbox is checked, then "Evidence of Dyed Kerosene Explanation Statement" [EvidenceOfDyedKeroseneStatement], must be attached.	Missing Data	Reject	Active
F4136-054-01	If Form 4136, Line 6 'SalesUndyedDieselExceptionInd' checkbox is checked, then "Evidence of Dyed Diesel Fuel Sold Explanation Statement" [EvidenceOfDyedDieselFuelSoldStatement] or "To Whom Diesel Fuel Sold Statement" [ToWhomDieselFuelSoldStatement] must be attached to Line 6.	Missing Data	Reject	Active
F4136-055-01	If Form 4136, Line 7 'SlsUndyedKeroseneExceptionInd' checkbox is checked, then "Evidence of Dyed Kerosene Sold Explanation Statement" [EvidenceOfDyedKeroseneSoldStmnt] must be attached to Line 7.	Missing Data	Reject	Active
F4136-056-01	If Form 4136, Line 6a(d) 'SlsUndyedDslUseStLclGovtCrAmt' has a non-zero value, then Line 6 'UndyedDieselRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-057-01	If Form 4136, Line 6b(d) 'SlsUndyedDieselUseBusCrAmt' has a non-zero value, then Line 6 'UndyedDieselRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-058-01	If Form 4136, Line 7b(d) 'SlsUndyedKrsnBlockPumpCrAmt' has a non-zero value, then Line 7 'UndyedKeroseneRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-059-01	If Form 4136, Line 7c(d) 'SlsUndyedKrsnUseBusCrAmt' has a non-zero value, then Line 7 'UndyedKeroseneRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-060-01	If Form 4136, Line 8a(d) 'SlsKrsnUsedInAvnTxd219CrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-061-01	If Form 4136, Line 8b(d) 'SlsKrsnUsedInAvnTxd244CrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-062-01	If Form 4136, Line 8c(d) 'SlsKrsnNnxmptUseInAvnCrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-063-01	If Form 4136, Line 8d(d) 'SlsKrsnOthNontxTxd244CrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-064-01	If Form 4136, Line 8e(d) 'SlsKrsnOthNontxTxd219CrAmt' has a non-zero value then, Line 8 'KeroseneForAvnRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-065-01	If Form 4136, Line 5c(d) 'NonTxKrsnUsedInAvnTxd244CrAmt' has a non-zero value, then Line 5c(c) 'GallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-066-01	If Form 4136, Line 5d(d) 'NonTxKrsnUsedInAvnTxd219CrAmt' has a non-zero value, then Line 5d(c) 'GallonsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-069-01	If Form 4136, Line 10a(d) 'BiodieselMixtureCreditAmt' has a non-zero value, then Line 10 'BiodieselRnwblRegistrationNum' must contain a value.	Missing Data	Reject	Disabled
F4136-070-01	If Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' has a non-zero value, then Line 10 'BiodieselRnwblRegistrationNum' must contain a value.	Missing Data	Reject	Disabled

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4136-071-01	If Form 4136, Line 10c(d) 'RenewableDieselMixtureCrAmt' has a non-zero value, then Line 10 'BiodieselRnwblRegistrationNum' must contain a value.	Missing Data	Reject	Disabled
F4136-072-01	If Form 4136, Line 12a(d) 'LiquefiedPetroleumGasCrAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.	Missing Data	Reject	Disabled
F4136-073-01	If Form 4136, Line 12b(d) 'PSeriesFuelsCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.	Missing Data	Reject	Disabled
F4136-074-01	If Form 4136, Line 12c(d) 'CompressedNaturalGasCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.	Missing Data	Reject	Disabled
F4136-075-01	If Form 4136, Line 12d(d) 'LiquefiedHydrogenCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-076-01	If Form 4136, Line 12e (d) 'LiquidFuelDerFromCoalCreditAmt' has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.	Missing Data	Reject	Disabled
F4136-077-01	If Form 4136, Line 12f (d) 'LiquidFuelDerBiomassCrAmt', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.	Missing Data	Reject	Disabled
F4136-078-01	If Form 4136, Line 12g (d) 'LiquefiedNaturalGasCreditAmt', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.	Missing Data	Reject	Disabled
F4136-079-01	If Form 4136, Line 12h (d) 'LiquefiedGasDerBiomassCrAmt', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.	Missing Data	Reject	Disabled
F4136-080-01	If Form 4136, Line 12i (d) 'CompressedGasBiomassCreditAmt', has a non-zero value, then Line 12 'AlternativeFuelRegistrationNum' must have a value.	Missing Data	Reject	Disabled
F4136-081-01	If Form 4136, Line 13a(d) 'DslFuelSoldStLocalGovtCrAmt' has a non-zero value, then Line 13 'CreditCardIssrRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-082-01	If Form 4136, Line 13b(d) 'KrsnFuelSoldStLocalGovtCrAmt' has a non-zero value, then Line 13 'CreditCardIssrRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-083-01	If Form 4136, Line 13c(d) 'KrsnAvnSoldStLocalGovtCrAmt' has a non-zero value, then Line 13 'CreditCardIssrRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-084-01	If Form 4136, Line 15(d) 'BlndrCrUseDslWtrEmulsionCrAmt' has a non-zero value, then Line 15 'DieselWtrBlndgRegistrationNum' must have a value.	Missing Data	Reject	Active
F4136-085-01	If Form 4136, Line 1d(d) 'ExportedNontxUseOfGasCrAmt' has a non-zero value, then Form 4136 Line 1d(c) 'ExportedNontxUseGasGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-086-01	If Form 4136, Line 2c(d) 'ExpNontxAviationGasCrAmt' has a non-zero value, then Form 4136 Line 2c(c) 'ExpNontxAviationGasGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-087-01	If Form 4136, Line 5a(d) 'KeroseneUsedInAvnTxd244CrAmt' has a non-zero value, then Form 4136 Line 5a(c) 'KeroseneUsedInAvnTxd244GalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-088-01	If Form 4136, Line 11e(d) 'NontxLiqfdFuelDerFromCoalCrAmt' has a non-zero value, then line 11e(c) 'GallonsQty' in 'NontxLiqfdFuelDerivedFromCoal' or Line 11e(c) 'GallonsQty' in 'BusNontxLiqfdFuelDerFromCoal' must have a non-zero value.	Missing Data	Reject	Active
F4136-089-01	If Form 4136, Line 13c(d) 'KrsnAvnSoldStLocalGovtCrAmt' has a non-zero value, then Line 13c(c) 'KrsnAvnSoldStLocalGovtGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-090-01	If Form 4136, Line 8f(d) 'LUSTTxSlsKrsnAvnFrngTrdCrAmt' has a non-zero value, then Line 8f(c) 'LUSTTxSlsKrsnAvnFrngTrdGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-091-02	Form 4136, Line 17 'TotalFuelTaxCreditAmt' must equal the sum of Lines 1c(d) through Lines 16b(d).	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4136-092-01	If Form 4136, Line 11a(d) 'NontxLiquefiedPtrlmGasCrAmt' has a non-zero value, then Line 11a(c) 'GallonsQty' in 'NontxLiquifiedPetroleumGas' or Line 11a(c) 'GallonsQty' in 'BusNontxLiquifiedPetroleumGas' must have a non-zero value.	Missing Data	Reject	Active
F4136-093-01	If Form 4136, Line 3b(d) 'FarmPrpsUndyedDslFuelCrAmt' has a non-zero value, then Line 3a(c) 'GallonsQty' in 'NontaxableUseOfUndyedDiesel' or Line 3b(c) 'FarmPrpsUndyedDslFuelGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-094-01	If Form 4136, Line 4b(d) 'FarmPrpsUndyedKeroseneCrAmt' has a non-zero value, then Line 4a(c) 'GallonsQty' in 'NontaxableUseOfUndyedKerosene' or Line 4b(c) 'FarmPrpsUndyedKeroseneGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-095-01	If Form 4136, Line 7b(d) 'SlsUndyedKrsnBlockPumpCrAmt' has a non-zero value, then Line 7a(c) 'SlsUndyedKrsnStLclGovtGalsQty' or Line 7b(c) 'SlsUndyedKrsnBlockPumpGalsQty' must have a non-zero value.	Missing Data	Reject	Active
F4136-096-01	If Form 4136, Line 11b(d) 'NontxPSeriesFuelsCreditAmt' has a non-zero value, then Line 11b(c) 'GallonsQty' in 'NontxPSeriesFuels' or Line 11b(c) 'GallonsQty' in 'BusNontxPSeriesFuels' must have a non-zero value.	Missing Data	Reject	Active
F4136-097-01	If Form 4136, Line 11c(d) 'NontxCompressedNaturalGasCrAmt' has a non-zero value, then Line 11c(c) 'GallonsQty' in 'NontxCompressedNaturalGas' or Line 11 c(c) 'GallonsQty' in 'BusNontxCompressedNaturalGas' must have a non-zero value.	Missing Data	Reject	Active
F4136-098-01	If Form 4136, Line 11d(d) 'NontxLiquefiedHydrogenCrAmt' has a non-zero value, then Line 11d(c) 'GallonsQty' in 'NontxLiquifiedHydrogen' or Line 11d(c) 'GallonsQty' in 'BusNontxLiquifiedHydrogen' must have a non-zero value.	Missing Data	Reject	Active
F4136-099-01	If Form 4136, Line 11f(d) 'NontxLiqFuelDerBiomassCrAmt' has a non-zero value, then Line 11f(c) 'GallonsQty' in 'NontaxLiqFuelDerFromBiomass' or Line 11f(c) 'GallonsQty' in 'BusNontxLiqFuelDerFromBiomass' must have a non-zero value.	Missing Data	Reject	Active
F4136-100-01	If Form 4136, Line 11g(d) 'NontxLiquefiedNaturalGasCrAmt' has a non-zero value, then Line 11g(c) 'GallonsQty' in 'NontxLiquefiedNaturalGas' or Line 11g(c) 'GallonsQty' in 'BusNontxLiquefiedNaturalGas' must have a non-zero value.	Missing Data	Reject	Active
F4136-101-01	If Form 4136, Line 11h(d) 'NontxLiquefiedGasBiomassCrAmt' has a non-zero value, then Line 11h(c) 'GallonsQty' in 'NontxLiquefiedGasBiomass' or Line 11h(c) 'GallonsQty' in 'BusNontxLiquefiedGasDerBiomass' must have a non-zero value.	Missing Data	Reject	Active
F4136-104-01	Form 4136, Line 10a(d) 'BiodieselMixtureCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-105-01	Form 4136, Line 10b(d) 'AgriBiodieselMixtureCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-106-01	Form 4136, Line 10c(d) 'RenewableDieselMixtureCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-107-01	Form 4136, Line 12a(d) 'LiquefiedPetroleumGasCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-108-01	Form 4136, Line 12b(d) 'PSeriesFuelsCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-109-01	Form 4136, Line 12c(d) 'CompressedNaturalGasCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-110-01	Form 4136, Line 12e(d) 'LiquidFuelDerFromCoalCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4136-111-01	Form 4136, Line 12f(d) 'LiquidFuelDerBiomassCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-112-01	Form 4136, Line 12g(d) 'LiquefiedNaturalGasCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-113-01	Form 4136, Line 12h(d) 'LiquefiedGasDerBiomassCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4136-114-01	Form 4136, Line 12i(d) 'CompressedGasBiomassCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F4137-001	Form 4137, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F4137-002	If two Forms 4137 are present in the return, then their 'SSN's must not be equal.	Incorrect Data	Reject	Active
F4562-002-01	If Form 4562, Line 1, 'MaximumDollarLimitationAmt' has a non-zero value, then Line 1, 'MaximumDollarLimitationAmt' must not be greater than 25,000.	Incorrect Data	Reject	Active
F4562-003-01	If Form 4562, Line 3, 'ThresholdCostOfSect179PropAmt' has a non-zero value, then Line 3, 'ThresholdCostOfSect179PropAmt' must not be greater than 200,000.	Incorrect Data	Reject	Active
F4563-001	Form 4563, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F4563-002	If two Forms 4563 are present in the return, then their 'SSN's must not be equal.	Incorrect Data	Reject	Active
F4684-003-01	If more than one Form 4684 is present in the return, then only one Form 4684 can have non-zero values in the following: Line 13 'TotalNetCasualtyOrTheftLossAmt' Line 14 'TotalCasualtyAndTheftGainAmt' Line 15 'TotalTheftGainLessTotalLossAmt' Line 16 'TotalLossMinusTotalTheftGainAmt' Line 17 'TenPercentOfAGIAmt' Line 18 'CalcAdjGroIncMnsTotNetLossAmt'.	Missing Data	Reject	Active
F4797-005-01	If Form 4797, Line 5(g) 'GainLossForm8824Amt' has a non-zero value, then Form 8824 must be present in the return.	Data Mismatch	Reject	Active
F4797-006-01	If Form 4797, Line 16 'OrdinaryGainLossFrom8824Amt' has a non-zero value, then Form 8824 must be present in the return.	Data Mismatch	Reject	Active
F4797-008-01	If Form 4684 is present in the return, then Form 4797 'GainForm4684Amt' must be equal to the sum of all Forms 4684 'LongTermPropIncomePlusGainAmt'.	Data Mismatch	Reject	Active
F4835-001	The sum of [all Forms 4835, Line 32 'NetFarmRentalIncomeOrLossAmt' with an amount greater than zero] minus (-) the sum of the absolute values of all Line 34c 'FarmRentalDeductibleLossAmt' must be equal to Schedule E (Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt'.	Math Error	Reject	Active
F4835-002-01	If Form 4835, Line 34b checkbox 'SomeInvestmentIsNotAtRiskInd' is checked, then Form 6198 or Form 8582 must be present in the return.	Missing Document	Reject	Active
F4835-004-01	If Form 4835, Line 8 'CarAndTruckExpensesAmt' has a non-zero value, then Form 4562 must be present in the return.	Missing Document	Reject	Active
F4952-001	Form 4952, Line 1 'InvestmentInterestExpenseAmt' or Line 2 'PriorYrDisallowInvstmtIntExpAmt' or Line 8 'InvestmentInterestExpDeductAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F4972-001	Form 4972, Line 1 'DistributionOfQualifiedPlanInd' must not have a choice of "No" indicated.	Incorrect Data	Reject	Active
F4972-002	Form 4972, Line 2 'RolloverInd' must not have a choice of "Yes" indicated.	Incorrect Data	Reject	Active
F4972-003	Form 4972, Line 5a 'PriorYearDistributionInd' must not have a choice of "Yes" indicated.	Incorrect Data	Reject	Active
F4972-004	Form 4972, Line 5b 'BeneficiaryDistributionInd' must not have a choice of "Yes" indicated.	Incorrect Data	Reject	Active
F4972-005	Only one of the two choices given below is allowed on Form 4972: a choice of "No" for Line 3 'EmployeeBeneficiaryDistrlInd' or a choice of "No" for Line 4 'QualifyingAge5YearMemberInd'.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F4972-006	At least one of the following must have a non-zero value on Form 4972: Line 7 'CapitalGainTimesElectionPctAmt' or Line 8 'LumpSumDistriOrdinaryIncmtAmt' or Line 29 'LumpSumRsdAnnuityAvgTaxAmt'.	Missing Data	Reject	Active
F4972-007	If two Forms 4972 are present in the return, then their 'SSN's must not be equal.	Incorrect Data	Reject	Active
F5074-001-01	Form 5074, Line 17 'EducatorExpensesAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F5074-002	Form 5074, Line 27 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F5329-001	Form 5329, 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header	Incorrect Data	Reject	Active
F5329-002	If two Forms 5329 are present in the return, then their 'SSN's must not be equal.	Incorrect Data	Reject	Active
F5405-004-01	If Form 5405, Line 2 checkbox 'HomeSoldMilitaryExtDutyInd' is checked, then Line 1 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	Active
F5405-005-01	If Form 5405, Line 3a checkbox 'HomeSoldToUnrltPrsnWithGainInd' is checked, then Line 1 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	Active
F5405-006-01	If Form 5405, Line 3b checkbox 'HomeSoldToUnrltPrsnNoGainInd' is checked, then Line 1 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	Active
F5405-007-01	If Form 5405, Line 3c checkbox 'HomeSoldToRelatedPersonInd' is checked, then Line 1 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	Active
F5405-008-01	If Form 5405, Line 3d checkbox 'HomeConvertedToBusinessUseInd' is checked, then Line 1 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	Active
F5405-009-01	If Form 5405, Line 3e checkbox 'HomeTransferredToSpouseOrExInd' is checked, then Line 1 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	Active
F5405-010-01	If Form 5405, Line 3f checkbox 'HomeDestrCondemnNewHomeInd' is checked, then Line 1 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	Active
F5405-011-01	If Form 5405, Line 3g checkbox 'HomeDestrCondemnNoNewHomeInd' is checked, then Line 1 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	Active
F5405-012-01	If Form 5405, Line 3h checkbox 'HomeBuyerCrTaxpayerDeceasedInd' is checked, then Line 1 'ChangeOfMainHomeDt' must have a value.	Incorrect Data	Reject	Active
F5405-013-01	If Form 5405, Line 1 'ChangeOfMainHomeDt' has a value, then one or more of the following checkboxes must be checked: Line 2 'HomeSoldMilitaryExtDutyInd' or Line 3a 'HomeSoldToUnrltPrsnWithGainInd' or Line 3b 'HomeSoldToUnrltPrsnNoGainInd' or Line 3c 'HomeSoldToRelatedPersonInd' or Line 3d 'HomeConvertedToBusinessUseInd' or Line 3e 'HomeTransferredToSpouseOrExInd' or Line 3f 'HomeDestrCondemnNewHomeInd' or Line 3g 'HomeDestrCondemnNoNewHomeInd' or Line 3h 'HomeBuyerCrTaxpayerDeceasedInd'.	Incorrect Data	Reject	Active
F5405-019	Form 5405 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F5405-020	If two Form 5405s are present in the return, their 'SSN's must not be equal.	Incorrect Data	Reject	Active
F5405-022-02	If Form 5405, Line 3e 'SpouseOrExNm' has a value, then Line 3e checkbox 'HomeTransferredToSpouseOrExInd' must be checked.	Incorrect Data	Reject	Active
F5405-027-02	Form 5405, Line 1 'ChangeOfMainHomeDt' must be later than 04/07/2008 and prior to 01/01/2014.	Incorrect Data	Reject	Active
F5405-028-01	On Form 5405 only one of the following checkboxes must be checked: Line 3a 'HomeSoldToUnrltPrsnWithGainInd' or Line 3b 'HomeSoldToUnrltPrsnNoGainInd' or Line 3c 'HomeSoldToRelatedPersonInd' or Line 3d 'HomeConvertedToBusinessUseInd' or Line 3e 'HomeTransferredToSpouseOrExInd' or Line 3f 'HomeDestrCondemnNewHomeInd' or Line 3g 'HomeDestrCondemnNoNewHomeInd' or Line 3h 'HomeBuyerCrTaxpayerDeceasedInd'.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F5471-045-01	Form 5471, Schedule F, Line 2b(a) 'BegngAcctPrdBadDebtAllwncAmt', Line 2b(b) 'EndAcctPrdBadDebtAllwncAmt', Line 8b(a) 'BegngAcctPrdNetAccumDeprecAmt', Line 8b(b) 'EndAcctPrdNetAccumDeprecAmt', Line 9b(a) 'BegngAcctPrdNetAccumDpltnAmt', Line 9b(b) 'EndAcctPrdNetAccumDpltnAmt', Line 11d(a) 'BegngAcctPrdNetAccumAmortzAmt', Line 11d(b) 'EndAcctPrdNetAccumAmortzAmt', Line 21a 'BegngAcctPrdNetCostOfTrStkAmt', Line 21b 'EndAcctPrdNetCostOfTrStkAmt' must not have a value less than zero.	Incorrect Data	Reject	Active
F5471-046-01	If Form 5471, Line B(3) 'CategoryOfFiler3' checkbox is checked, then "Category 3 Filer Statement" [Category3FilerStatement] must be attached to Line B (3).	Missing Document	Reject	Active
F5471-047-01	If Form 5471, Schedule C, Line 8 'ForeignOtherIncomeAmt' has a non-zero value, then "Other Income Form 5471 Statement" [OtherIncomeForm5471Statement] must be attached to Schedule C, Line 8.	Missing Document	Reject	Active
F5471-048-01	If Form 5471, Schedule C, Line 8 'USOtherIncomeAmt' has a non-zero value, then "Other Income Form 5471 Statement" [OtherIncomeForm5471Statement] must be attached to Schedule C, Line 8.	Missing Document	Reject	Active
F5471-049-01	If Form 5471, Schedule C, Line 16 'ForeignOtherDeductionsAmt' has a non-zero value, then Itemized "Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached to Schedule C, Line 16.	Missing Document	Reject	Active
F5471-050-01	If Form 5471, Schedule C, Line 16 'USOtherDeductionsAmt' has a non-zero value, then "Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached to Schedule C, Line 16.	Missing Document	Reject	Active
F5471-051-01	If Form 5471, Schedule F, Line 4(a) 'BegngAcctPrdOtherCurrAssetsAmt' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule F, Line 4(a).	Missing Document	Reject	Active
F5471-052-01	If Form 5471, Schedule F, Line 4(b) 'EndAcctPrdOtherCurrAssetsAmt' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule F, Line 4(b).	Missing Document	Reject	Active
F5471-053-01	If Form 5471, Schedule F, Line 6(a) 'BegngAcctPrdInvstSubsidiaryAmt' has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached to Schedule F, Line 6(a).	Missing Document	Reject	Active
F5471-054-01	If Form 5471, Schedule F, Line 6(b) 'EndAcctPrdInvstSubsidiaryAmt' has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached to Schedule F, Line 6(b).	Missing Document	Reject	Active
F5471-055-01	If Form 5471, Schedule F, Line 7(a) 'BegngAcctPrdOthInvestmentsAmt' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule F, Line 7(a).	Missing Document	Reject	Active
F5471-056-01	If Form 5471, Schedule F, Line 7(b) 'EndAcctPrdOthInvestmentsAmt' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule F, Line 7(b).	Missing Document	Reject	Active
F5471-057-01	If Form 5471, Schedule F, Line 12(a) 'BegngAcctPrdOtherAssetsAmt' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule F, Line 12(a).	Missing Document	Reject	Active
F5471-058-01	If Form 5471, Schedule F, Line 12(b) 'EndAcctPrdOtherAssetsAmt' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule F, Line 12(b).	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F5471-059-01	If Form 5471, Schedule F, Line 15(a) 'BegngAcctPrdOtherCurrLiabAmt' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule F, Line 15(a).	Missing Document	Reject	Active
F5471-060-01	If Form 5471, Schedule F, Line 15(b) 'EndAcctPrdOtherCurrLiabAmt' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule F, Line 15(b).	Missing Document	Reject	Active
F5471-061-01	If Form 5471, Schedule F, Line 17(a) 'BegngAcctPrdOthLiabilitiesAmt' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule F, Line 17(a).	Missing Document	Reject	Active
F5471-062-01	If Form 5471, Schedule F, Line 17(b) 'EndAcctPrdOthLiabilitiesAmt' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule F, Line 17(b).	Missing Document	Reject	Active
F5471-063-01	If Form 5471, Schedule F, Line 19(a) 'BegngAcctPrdPaidInOrSurplusAmt' has a non-zero value, then "Paid-In Or Capital Surplus Reconciliation Statement" [PaidInOrCapSurplusRecncIStmnt] must be attached to Schedule F, Line 19(a).	Missing Document	Reject	Active
F5471-064-01	If Form 5471, Schedule F, Line 19(b) 'EndAcctPrdPaidInOrSurplusAmt' has a non-zero value, then "Paid-In Or Capital Surplus Reconciliation Statement" [PaidInOrCapSurplusRecncIStmnt] must be attached to Schedule F, Line 19(b).	Missing Document	Reject	Active
F5471-065-01	If Form 5471, Schedule G, Line 1 'Owns10PctOrMoreFrnPrtshpInd' has a choice of "Yes" indicated, then "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached to Schedule G, Line 1.	Missing Document	Reject	Active
F5471-066-02	If Form 5471, Schedule G, Line 3 'FrnCorpOwnsForeignEntityInd' has a choice of "Yes" indicated, then "Owns Foreign Entities Statement" [OwnsForeignEntitiesStatement] or Form 8858 must be attached to Schedule G, Line 3 or the 'Form8858PaperDocumentInd' in the Return Header must have a choice of "Yes" indicated.	Missing Data	Reject	Active
F5471-067-01	If Form 5471, Schedule H, Line 2(h) 'OtherAdjustmentsNetAddnAmt' has a non-zero value, then "Earnings And Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached to Schedule H, Line 2(h).	Missing Document	Reject	Active
F5471-068-01	If Form 5471, Schedule H, Line 2(h) 'OtherAdjustmentsNetSbtrctnAmt' has a non-zero value, then "Earnings And Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached to Schedule H, Line 2(h).	Missing Document	Reject	Active
F5471-069-01	If Form 5471, Schedule I, 'IncomeBlockedInd' has a choice of "Yes" indicated, then "Explanation Of Blocked Income Statement" [ExplanationOfBlockedIncomeStmnt] must be attached to Schedule I, 'IncomeBlockedInd'.	Missing Document	Reject	Active
F5471-070-01	If Form 5471, Schedule I, 'IncomeUnblockedInd' has a choice of "Yes" indicated, then "Explanation Of Blocked Income Statement" [ExplanationOfBlockedIncomeStmnt] must be attached to Schedule I, 'IncomeUnblockedInd'.	Missing Document	Reject	Active
F5471-071-01	Form 5471 'EmployerEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F5695-001	Form 5695, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F5695-002	If two Forms 5695 are present in the return, then their SSN's must not be equal.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F5695-003-02	If there are two Forms 5695 in the return and their SSNs are not equal then one of the forms must not have a value in fields other than the following: Line 17a 'HomeLocatedInUSAInd', Line 17b 'EgyPropCrMainHomeUSAddress', Line 17c 'ImprvRltdToConstMainHomeInd', Line 18 'TotNonBusinessEgyPropCrPYAmt', Line 19a 'InsulationOrSysHtGnLossCostAmt', Line 19b 'ExteriorDoorsCostAmt', Line 19c 'MetalOrAsphaltRoofCostAmt', Line 19d 'ExteriorWndwOrSkylightCostAmt', Line 19e 'ExtWndwOrSkylightCostLimitAmt', Line 19f 'PriorYearWindowExpnsAmt', Line 19g 'MaxEgyCrLessPYWindowExpnsAmt', Line 19h 'CrAfterAppWndwExpnsLimitAmt', Line 20 'PartialEnergyImprvCostAmt', Line 21 'EnergyEffcntImprvStdPctCrAmt', Line 22a 'EnergyEffcntBldgPropCostAmt', Line 22b 'QualifiedNaturalGasCostAmt', Line 22c 'AdvncMainAirCircctngFanCostAmt', Line 23 'InternalEnergyImprvCostAmt', Line 24 'TotalEnergyImprovementsCostAmt'.	Incorrect Data	Reject	Disabled
F5695-004-02	If Form 5695, Line 25 'MaximumResidentialEnergyCrAmt' equals 1000, then Line 25 'MarriedTPWMoreThanOneHomeCd' must have a value.	Missing Data	Reject	Disabled
F5695-005-02	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 5695, Line 30 'NonBusinessEnergyCrAmt' must not be greater than 500.	Incorrect Data	Reject	Disabled
F5695-006-02	If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 17a 'HomeLocatedInUSAInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	Disabled
F5695-007-02	If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 17b 'EgyPropCrMainHomeUSAddress' must have a value.	Missing Data	Reject	Disabled
F5695-008-02	If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than zero, then Line 17c 'ImprvRltdToConstMainHomeInd' must have a choice of "Yes" or "No" indicated.	Missing Data	Reject	Disabled
F5695-009-02	If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than 500, then Form 1040, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2).	Incorrect Data	Reject	Disabled
F5695-010-02	If Form 5695, Line 30 'NonBusinessEnergyCrAmt' has a value greater than 500, then two Forms 5695 must be present in the return.	Incorrect Data	Reject	Disabled
F5695-011-02	Form 5695, Line 22b 'QualifiedNaturalGasCostAmt' must not be greater than 150.	Incorrect Data	Reject	Disabled
F5695-012-02	Form 5695, Line 22c 'AdvncMainAirCircctngFanCostAmt' must not be greater than 50.	Incorrect Data	Reject	Disabled
F5695-013-02	Form 5695, Line 23 'InternalEnergyImprvCostAmt' must not be greater than 500.	Incorrect Data	Reject	Disabled
F5695-014-02	Form 5695, Line 30 'NonBusinessEnergyCrAmt' must not be greater than 1000.	Incorrect Data	Reject	Disabled
F5695-015	If Form 5695, line 7a 'QlfyFuelCellPropertyInUSInd' has a choice of "No" indicated, then Line 7b 'QlfyFuelCellPropertyHmAddress' and Line 10 'FuelCellPropKWCapNum' must not have a value and [Line 8 'FuelCellPropCostAmt' and Line 9 'FuelCellPropStdPctCrAmt' and Line 10 'FuelCellPropKWCapAmt' and Line 11 'FuelCellPropAllwblCostAmt'] must have a zero value if an amount is entered.	Incorrect Data	Reject	Active
F5695-016	If Form 5695, Line 7a 'QlfyFuelCellPropertyInUSInd' has a choice of "Yes" indicated, then Line 7b 'QlfyFuelCellPropertyHmAddress' must have a value.	Incorrect Data	Reject	Active
F5695-017	If Form 1040, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Form 5695, Line 27 'MaximumResidentialEnergyCrAmt' must not be greater than 500.	Incorrect Data	Reject	Disabled
F5695-018	Form 5695, Part II 'NonBusinessEgyEffcntPropCrGrp' must not be present (i.e., Lines 17 through 30 must not have entries).	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F6252-004-01	If Form 6252, Line 26 'InstalSaleLessOrdnrlyIncmt' has a non-zero value, then Schedule D (Form 1040) or Form 4797 must be present in the return.	Missing Data	Reject	Active
F6252-005-01	If Form 6252, Line 37 'PaymentPriceLessOrdnrlyIncmt' has a non-zero value, then Schedule D (Form 1040) or Form 4797 must be present in the return.	Missing Data	Reject	Active
F6478-016	Form 6478, Line 1, 'Qlfy2ndBiofuelProdFuelGalsQty' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F6478-017	Form 6478, Line 1 'Qlfy2ndBiofuelProdFuelCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F6478-018	Form 6478, Line 2 'FuelsCreditRegistrationNum' must not have a value.	Incorrect Data	Reject	Active
F6478-019	Form 6478, Line 2 'OtherIncomeAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F6765-003-01	Form 6765, Line 10 'FixedBasedPct' must not be greater than 16% (0.16000).	Incorrect Data	Reject	Active
F6765-004-01	If Form 6765 has significant data on any Line in Section A (Lines 1 through 17), then if an amount is entered on any Line in Section B (Lines 18 through 32) it must have a zero value.	Incorrect Data	Reject	Active
F6765-005-01	If Form 6765 is present in the return then there can only be entries in Line 37 'ResearchActivitiesIncrCrAmt', Line 38 'CYResearchCreditAmt', Line 39 'EstateOrTrustAllocatedBenefAmt' and/or Line 40 'NetEstateOrTrustAllocBenefAmt'.	Incorrect Data	Reject	Active
F6781-024-01	If Form 6781, Line 4c 'Form1099BAdjustmentsAmt' has a non-zero value, then "Explanation of Form 1099-B Adjustments Schedule" [ExplanationOfForm1099BAdjustmentsSchedule] must be attached to line 4c.	Missing Data	Reject	Active
F6781-025-01	If any Line 10a 'PropertyDesc' on Form 6781 has a value, then "Straddles and Components Schedule" [StraddlesAndComponentsSchedule] must be present in the return.	Missing Data	Reject	Active
F6781-026	If Form 6781, Line C 'MixedStraddleAccountInd' checkbox is checked, then [MixedStraddleAccountElectionStatement] must be attached to Line C.	Missing Data	Reject	Active
F8082-003-01	Form 8082, Line 3 'PassThroughEntityEIN' must have a value.	Missing Data	Reject	Active
F8082-004-02	Form 8082, Line 4 'PassThroughEntityName' must have a value.	Missing Data	Reject	Active
F8275-001-01	If 'ForeignEntityName' has a value, then Form 8275, 'ForeignEntityEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8275R-001-01	If 'ForeignEntityName' has a value, then Form 8275-R, 'ForeignEntityEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8283-006-02	The year of the 'ContributionDt' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the 'TaxYr' year in the Return Header.	Data Mismatch	Reject	Active
F8283-007-02	The year of the 'SaleDt' in "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] must equal the 'TaxYr' in the Return Header or the year immediately following the 'TaxYr' in the Return Header.	Data Mismatch	Reject	Active
F8283-011-01	If Form 8283, Line 3a 'DonatedPropertyRestrictionInd' has a choice of "Yes" indicated, then "Restricted Use Statement" [RestrictedUseStatement] must be present in the return.	Missing Data	Reject	Active
F8283-012-01	If Form 8283, Line 3b 'DonatedPropertyRightsGivenInd' has a choice of "Yes" indicated, then "Restricted Use Statement" [RestrictedUseStatement] must be present in the return.	Missing Document	Reject	Active
F8283-013-01	If Form 8283, Line 3c 'DonatedPropertyLimitingRstrInd' has a choice of "Yes" indicated, then "Restricted Use Statement" [RestrictedUseStatement] must be present in the return.	Missing Document	Reject	Active
F8283-024	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section A 'InformationOnDonatedProperty', then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8283-025	If "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] is attached to Section B 'PropertyInformation', then Line 4i checkbox 'VehicleInd' must be checked.	Missing Document	Reject	Active
F8283-026	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section A 'InformationOnDonatedProperty', then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle.	Missing Document	Reject	Active
F8283-027	If "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] is attached to Section B 'PropertyInformation', then Line 4i checkbox 'VehicleInd' must be checked.	Missing Document	Reject	Active
F8283-028-01	If Form 8283, Section A Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'InformationOnDonatedProperty' for the corresponding vehicle.	Missing Document	Reject	Active
F8283-029-02	If Form 8283, Section A Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.	Missing Document	Reject	Active
F8283-030	If Form 8283, Section B Line 4i checkbox 'VehicleInd' is checked, then "Contributions of Motor Vehicles, Boats, and Airplanes Statement" [ContributionsOfMotorVehiclesBoatsAndAirplanesStatement] or "Contemporaneous Written Acknowledgment Statement" [ContemporaneousWrittenAcknowledgmentStatement] must be attached to 'PropertyInformation'.	Missing Document	Reject	Active
F8283-031-01	If Form 8283, Section B Line 4i checkbox 'VehicleInd' is checked, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283 or the 'Form1098CPaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.	Missing Document	Reject	Active
F8283-033-01	If Form 8283, Section B Line 4i checkbox 'VehicleInd' is checked, then a binary attachment [with Description beginning with 'Form1098C' or 'DoneeOrganizationContemporaneousWrittenAcknowledgment'] must be attached to Form 8283.	Missing Document	Reject	Active
F8283-034-01	If Form 8283, Section A Line 1 Column (b) 'VIN' has a value, then Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' must be checked for the corresponding vehicle.	Missing Data	Reject	Active
F8283-035-01	If Form 8283, Line 1 Column (b) checkbox 'DonatedPropertyVehicleInd' is checked, then Section A Line 1 Column (b) 'VIN' for the corresponding vehicle must have a value.	Missing Data	Reject	Active
F8379-001	There must be at least one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.	Missing Data	Reject	Active
F8379-002	There must be no more than one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10.	Incorrect Data	Reject	Active
F8379-003	If Form 8379, Line 5 'CommunityPropertyStateInd' has a choice of "Yes" indicated, then Line 5 'CommunityPropertyStateCd' must have a value.	Incorrect Data	Reject	Active
F8379-004	If Form 8379, Line 13b(a) Joint Return 'TotalOtherIncomeAmt' must be equal to the sum of Line 13b(b) Injured Spouse 'TotalOtherIncomeAmt' and Line 13b(c) Other Spouse 'TotalOtherIncomeAmt'.	Math Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8379-005	If Form 8379, Line 15a Joint Return 'StandardOrItemizedDeductionAmt' must be equal to the sum of Line 15b Injured Spouse 'StandardOrItemizedDeductionAmt' and Line 15c Other Spouse 'StandardOrItemizedDeductionAmt'.	Math Error	Reject	Active
F8379-006	If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' must be equal to the sum of Line 16b Injured Spouse 'AllocatedExemptionCnt' and Line 16c Other Spouse 'AllocatedExemptionCnt'.	Math Error	Reject	Active
F8379-007	If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' has a non-zero value, then it must be equal to Line 6d 'TotalExemptionsCnt' in the return.	Incorrect Data	Reject	Active
F8379-008	If Form 8379, Line 17a Joint Return 'CreditAmt' must be equal to the sum of Line 17b Injured Spouse 'CreditAmt' and Line 17c Other Spouse 'CreditAmt'.	Math Error	Reject	Active
F8379-009	If Form 8379, Line 20a Joint Return 'EstimatedTaxPaymentAmt' must be equal to the sum of Line 20b Injured Spouse 'EstimatedTaxPaymentAmt' and Line 20c Other Spouse 'EstimatedTaxPaymentAmt'.	Math Error	Reject	Active
F8379-011	If Form 8379 is present in the return, then Filer must not have a 'ForeignAddress' in the Return Header.	Incorrect Data	Reject	Active
F8379-012-01	If Form 8379 is present in the return, then the 'StateAbbreviationCd' of Filer address in the Return Header must not have the value "PR" or "VI".	Incorrect Data	Reject	Active
F8379-013	If Form 8379 is present in the return, then the filing status of the return must be "Married filing jointly" (element 'IndividualReturnFilingStatusCd' must have the value 2).	Incorrect Data	Reject	Active
F8379-015	If Form 8379, Line 13a(a) Joint Return 'WagesAmt' must be equal to the sum of Line 13a(b) Injured Spouse 'WagesAmt' and Line 13a(c) Other Spouse 'WagesAmt'.	Math Error	Reject	Active
F8379-016	If Form 8379, Line 14a Joint Return 'IncomeAdjustmentAmt' must be equal to the sum of Line 14b Injured Spouse 'IncomeAdjustmentAmt' and Line 14c Other Spouse 'IncomeAdjustmentAmt'.	Math Error	Reject	Active
F8379-017	If Form 8379, Line 18a Joint Return 'OtherTaxesAmt' must be equal to the sum of Line 18b Injured Spouse 'OtherTaxesAmt' and Line 18c Other Spouse 'OtherTaxesAmt'.	Math Error	Reject	Active
F8379-018	If Form 8379, Line 19a Joint Return 'FederalIncomeTaxWithheldAmt' must be equal to the sum of Line 19b Injured Spouse 'FederalIncomeTaxWithheldAmt' and Line 19c Other Spouse 'FederalIncomeTaxWithheldAmt'.	Math Error	Reject	Active
F8379-019	If Form 8379 is present in the return, then the following forms must not be present in the return: (2555 or 2555EZ or 8833 or 8888 or 8891 or 4563 or 5074 or 8689).	Incorrect Data	Reject	Active
F8582CR-001	Form 8582-CR, Line 12 'PercentNetAGIAmt' must not be greater than 25000.	Incorrect Data	Reject	Active
F8582CR-002	Form 8582-CR, Line 24 'PercentNetAGIAmt' must not be greater than 25000.	Incorrect Data	Reject	Active
F8582CR-003	If Form 8582-CR, Line 13c 'NetLossLimitAmt' has a non-zero value, then Form 8582 must be present in the return.	Incorrect Data	Reject	Active
F8582CR-004	If Form 8582-CR, Line 25c 'SumOfSpecialAllwncREActyAmt' has a non-zero value, then Form 8582 must be present in the return.	Missing Document	Reject	Active
F8594-001-01	If Form 8594, Line 6 'PrchsOrEntrAgrmtWithSellrInd' has a choice of "Yes" indicated, then "Form 8594 Consideration Computation Statement" [ConsiderationComputationStatement] must be attached to Line 6.	Missing Document	Reject	Active
F8606-001	Form 8606, 'NondedIRATxpyrWithIRASSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F8606-002	If two Forms 8606 are present in the return, their 'NondedIRATxpyrWithIRASSN's must not be equal.	Incorrect Data	Reject	Active
F8606-003	Form 8606, Line 20 'QlfyFirstTimeHmByrExpensesAmt' must not be greater than 10000.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8606-004-01	Form 8606 'Form8606IRANamelineTxt' must contain a less-than sign (<).	Incorrect Data	Reject	Active
F8606-005-01	Form 8606 'Form8606IRANamelineTxt' must not contain more than two less-than-signs (<).	Incorrect Data	Reject	Active
F8609A-003-01	If Form 8609-A, Line D, 'QlfyLowIncHsngProjSect42Ind' has a choice of "No" indicated, then Line 18 'LowIncomeHousingCrAmt' must have a zero value if an amount is entered.	Data Mismatch	Reject	Active
F8615-001-01	If Form 8615, Line 4 'ChildTaxableIncomeAmt' has a non-zero value, then it must be equal to Form 1040, Line 43 'TaxableIncomeAmt' unless Form 2555 or Form 2555-EZ is present in the return.	Incorrect Data	Reject	Active
F8615-003-01	Form 8615, Line 1 'ChildInvestmentIncomeAmt' must be greater than 2000.	Incorrect Data	Reject	Active
F8615-004-01	If Form 8615, Line 18 'KiddieTaxAmt' has a non-zero value, then it must be equal to Form 1040, Line 44 'TaxAmt' unless Form 2555 or Form 2555-EZ is present in the return.	Incorrect Data	Reject	Active
F8621-007-01	Form 8621 'SSN' must have a value.	Missing Data	Reject	Active
F8621-017	If Form 8621, Part III, Line 6c 'OrdinaryIncomeFromQEFAMt' has a non-zero value, then Form 1040, Line 21 'TotalOtherIncomeAmt' must have a non-zero value.	Missing Data	Reject	Active
F8621-018-01	If Form 8621, Part III, Line 7c 'NetLongTermCapitalGainAmt' has a non-zero value, then Schedule D (1040) must be present in the return.	Missing Data	Reject	Active
F8621-019-01	If Form 8621, Line E 'DeemedDividendElectionInd' checkbox is checked, then Line 15e 'TotalExcessDistributionAmt' must have a non-zero value.	Missing Data	Reject	Active
F8621-020-01	If Form 8621, Line B 'ElectToExtndTmForPymtOfTxInd' checkbox is checked, then Line 8e 'ProRataLessCashAndPortionAmt' must have a non-zero value.	Missing Data	Reject	Active
F8621-021-01	If Form 8621, Line 8e 'ProRataLessCashAndPortionAmt' has a non-zero value, then Line 9c 'DeferredTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
F8621-022-01	If Form 8621, Line F 'ElectToRcgnzGainOnPFICSaleInd' checkbox is checked, then Line 15f 'GainLossFromDisposOfStkAmt' must have a non-zero value.	Missing Data	Reject	Active
F8621-023-02	If Form 8621, Part V, Line 15e 'TotalExcessDistributionAmt' or 15f 'GainLossFromDisposOfStkAmt' has an amount greater than zero, then "Taxation Of Excess Distribution Statement" [TaxationOfExcessDistributionStmnt] must be attached to Form 8621.	Missing Data	Reject	Active
F8621-024	If Form 8621, Part II, line G 'DeemedDivElectSec1297ePFICInd' checkbox is checked, then 'DeemedDivElectSec1297ePFICStmt' must be attached to Part II, line G.	Missing Data	Reject	Active
F8621-025	If Form 8621, Part II, line H 'DeemedDivElectFmrPFICInd' checkbox is checked, then 'DeemedDivElectRespectFormerPFICStmt' must be attached to Part II, line H.	Missing Data	Reject	Active
F8621-026-02	F8621, 'PFICOrQEFEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8621-027-01	If Form 8621, Part II, Line E 'DeemedDividendElectionInd' checkbox is checked, then "Deemed Dividend Election Statement" [DeemedDividendElectionStatement] must be attached to Part II, Line E.	Missing Data	Reject	Active
F8689-001-01	Form 8689, Line 17 'EducatorExpensesAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8689-002	Form 8689, Line 27 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8697-007-01	If more than one Form 8697 is present in the return, then only one Form 8697 can have non-zero values on Line 7(c) 'TotalInterestDueOnIncreaseAmt' or Line 8(c) 'TotalInterestToBeRefundedAmt'.	Incorrect Data	Reject	Active
F8697-008-01	If Form 8697, Part I, Line 10(c) 'NetAmtOfInterestOwedAmt' has a non-zero value then Part II, Line 11(d) 'NetAmtOfInterestOwedAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active
F8697-009	If Form 8697, Line A "SSN" has a value, then it must be equal to the Primary SSN or Spouse SSN in the Return Header.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8814-001	If only one Form 8814 is present in the return, then Line C checkbox 'MultipleForm8814Ind' must not be checked.	Incorrect Data	Reject	Active
F8814-002	If more than one Form 8814 is present in the return, then Line C checkbox 'MultipleForm8814Ind' must be checked on one of them.	Missing Data	Reject	Active
F8814-003-01	Form 8814, Line 4 'ChildInvestmentIncomeAmt' must be greater than 1000 and less than 10000.	Incorrect Data	Reject	Active
F8814-004	Form 8814, 'ChildSSN' must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	Active
F8814-006-01	If Form 8814, Line 14 'ChildInterestAndDivTaxBasisAmt' is greater than 999, then Line 15 'ChildInterestAndDividendTaxAmt' must be equal to 100.	Incorrect Data	Reject	Active
F8814-007	If Form 8814, Line 14 'ChildInterestAndDivTaxBasisAmt' is greater than 9, then Line 15 'ChildInterestAndDividendTaxAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F8815-001-03	Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 143950, if in the return, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5).	Incorrect Data	Reject	Active
F8815-002-03	Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 91000, if in the return, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4).	Incorrect Data	Reject	Active
F8826-002	Form 8826, Line 8 'PrtsHpandSCorpReportAmt' must be less than 5001.	Incorrect Data	Reject	Active
F8828-001	Form 8828, Line 5 'MortgSbsdyOriginalLoanCisDt' must not be before January 1, 1991.	Incorrect Data	Reject	Active
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'.	Math Error	Reject	Disabled
F8833-001-02	Form 8833 'EIN' or 'SSN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8835-001	Form 8835, 'IndianCoalTonPrdcdSoldQty' must be equal to zero if a value is entered.	Incorrect Data	Reject	Active
F8835-002	Form 8835, 'TotIndianCoalTonPrdcdSoldCrAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8839-001	Each 'ChildSSN' on Form 8839, Line 1f must not be equal to 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	Active
F8839-002	Each 'ChildSSN' on Form 8839, Line 1f must not be equal to 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F8839-004	Each 'ChildBirthYr' on Form 8839, Line 1b must not be greater than the 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
F8839-005-01	For each child who is born before 1996 per the 'ChildBirthYr' on Form 8839, Line 1b, the corresponding Line 1c checkbox 'DisabledChildOver18Ind' must be checked.	Incorrect Data	Reject	Active
F8839-007	Each 'ChildSSN' on Form 8839, Line 1f must be unique among all 'ChildSSN's on Line 1f.	Incorrect Data	Reject	Active
F8839-009	Each 'ChildSSN' on Form 8839, Line 1f must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	Active
F8844-001-02	Form 8844, line 1(a), 'QualifiedEmpowermentZoneWgsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8844-002-01	Form 8844, Line 2, 'CurrentYearCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8845-001-01	Form 8845, Line 1, 'TotQlfyWagesEmplHlthInsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8845-002-01	Form 8845, Line 2, 'CY93TotQlfyWagesEmplHlthInsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8845-003-01	Form 8845, Line 3, 'IncrementalIncreaseAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8845-004-01	Form 8845, Line 4, 'CurrentYearCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8853-001	Form 8853 'LTCInsurancePolicyHolderSSN' must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	Active
F8853-002	Form 8853, 'MSAHolderSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8853-003	Form 8853, 'LTCInsurancePolicyHolderSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F8853-004	If Form 8853, Line 12 'TaxableMedicareMSADistriAmt' has a non-zero value, then Line 13a checkbox 'MedicareMSADistriMeetTaxExclnd' must be checked or Line 13b 'MedicareMSAAddnlDistriTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
F8853-005	If Form 8853, Line 8 'TaxableArcherMSADistriAmt' has a non-zero value, then Line 9a checkbox 'ArcherMSADistriMeetTaxExclnd' must be checked or Line 9b 'ArcherMSAAddnlDistriTaxAmt' must have a non-zero value.	Missing Data	Reject	Active
F8853-006	Form 8853, Line 14b 'LTCInsuredSSN' must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	Active
F8853-514-01	Form 8853, Line 14b 'LTCInsuredSSN' and 'LTCInsuredNameControlTxt' must match data in the e-File database.	Database Validation Error	Reject	Active
F8858-002-03	If line 3a 'TaxOwnerName' has a value, then Form 8858, Line 3c(1), EIN or SSN in 'TaxOwnerUSIdNumberDetail' or line 3c(2) 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8858-003-01	Form 8858, Line 1b(1), EIN in 'FDEUSIdNumberDetail' or Line 1b(2) 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8862-001-01	Form 8862, Line 1 'EICeligCImFilingYr' must be equal to 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
F8862-002-01	For each Form 8862, Line 4, 'EICeligCImDaysChldLivedInUSCnt' that has a value less than 183 days, the corresponding Line 5 'EICeligCImChldBirthMonthDayDt' or Line 5 'EICeligChldDeathMonthDayDt' must have a value.	Missing Data	Reject	Active
F8862-003-01	If Form 8862, Line 7 'EICeligCImLivedWithOthersInd' has a choice of "Yes" indicated, then there must be at least one 'EICeligCImOtherPersonNm' and 'EICeligCImOtherPersonRInDesc' with a value among Line 7a, 7b and 7c.	Missing Data	Reject	Active
F8863-001-04	Each 'StudentSSN' that has a value on Form 8863, Line 21 must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or a 'DependentSSN' on Line 6c(2) of the return.	Data Mismatch	Reject	Active
F8863-003-03	Each 'StudentSSN' that has a value on Form 8863, Line 21 can only be used once to claim either Line 30 'AmerOppCreditNetCalcExpnssAmt' or Line 31 'LifetimeQualifiedExpensesAmt'.	Incorrect Data	Reject	Active
F8863-009-03	Each Student SSN that has a value on Form 8863, Line 21 must be within the valid range of SSN/ITIN/ATIN.	Incorrect Data	Reject	Active
F8863-010-01	Each 'AmerOppCreditNetCalcExpnssAmt' provided on Form 8863, Line 30 must not exceed 2500.	Incorrect Data	Reject	Active
F8863-015-01	Each 'AmerOppQualifiedExpensesAmt' provided on Form 8863, Line 27 must not exceed 4000.	Incorrect Data	Reject	Active
F8863-018-02	If Form 8863, Line 7 checkbox 'RefundableAmerOppCrUnder24Ind' is checked, then Line 8 'RefundableAmerOppCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8863-019	For each 'CurrentYear1098TReceivedInd' that has a choice of "Yes" indicated on Form 8863, Line 22a(2), the corresponding 'EIN' on Line 22a(4) must have a non-zero value.	Incorrect Data	Reject	Active
F8863-020	For each 'PriorYear1098TReceivedInd' that has a choice of "Yes" indicated on Form 8863, Line 22a(3), the corresponding 'EIN' on Line 22a(4) must have a non-zero value.	Incorrect Data	Reject	Active
F8863-021	Form 8863, Line 12 'TentLifetimeLearningCreditAmt' must not exceed 2000.	Incorrect Data	Reject	Active
F8863-022	If Form 8863, Line 1 'TentativeAmerOppCreditAmt' has a non-zero value, then it must not exceed the sum of all Line 30 'AmerOppCreditNetCalcExpnssAmt'.	Incorrect Data	Reject	Active
F8863-023	If Form 8863, Line 27 'AmerOppQualifiedExpensesAmt' has a zero value, then Line 30 'AmerOppCreditNetCalcExpnssAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8863-024	If Form 8863, Line 10 'TotalQualifiedExpensesAmt' has a non-zero value, then it must not exceed the sum of all Lines 31 'LifetimeQualifiedExpensesAmt'.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8863-025	If Form 8863, Line 30 'AmerOppCreditNetCalcExpnssAmt' has a non-zero value, then each of Line 24 'AcademicPdEligibleStudentInd' and Line 25 'PostSecondaryEducationInd' and Line 26 'DrugFelonyConvictionInd' must have a choice of "Yes" or "No" indicated.	Missing Data	Reject	Active
F8863-512-02	For each student in Form 8863, Line 20 'StudentNameControlTxt' and Line 21 'StudentSSN' must match e-File database.	Data Mismatch	Reject	Active
F8863-528-03	Each Student SSN that has a value on Form 8863, Line 21 must not be the same as that in another Form 8863 for the same tax year.	Duplicate Condition	Reject	Active
F8863-901	The Student SSN that has a value on Form 8863, Line 21 has been locked because Social Security Administration records indicate the number belongs to a deceased individual.	Database Validation Error	Reject and Stop	Active
F8863-902	The Student SSN that has a value on Form 8863, Line 21 has been locked. The account was locked per the taxpayer's request.	Database Validation Error	Reject and Stop	Active
F8863-904	The Student SSN that has a value on Form 8863, Line 21 has been locked. The account was locked per the request of the student's parent or guardian.	Database Validation Error	Reject and Stop	Active
F8864-001	Form 8864, Line 1(c), 'BiodieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-002-01	Form 8864, Line 2(c), 'AgriBiodieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-003-02	Form 8864, Line 3(c), 'RenewableDieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-004	Form 8864, Line 4(c), 'BiodieselMixAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-005-01	Form 8864, Line 5(c), 'AgriBiodieselIncludedAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-006	Form 8864, Line 6(c), 'RenewableDieselInclMixtureAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-007	Form 8864, Line 7(c), 'QualifiedAgriBioDieselProdAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8864-008	Form 8864, Line 8, 'BiodieselPlusAgriBioDieselAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8865-150-01	If Form 8865, Schedule K, Line 15c 'QlfyRehbltExpendRntlREActyAmt' has a non-zero value, then Form 3468 must be attached to Line 15c.	Missing Document	Reject	Active
F8865-188-01	If Form 8865, Schedule K, Line 10 'NetSection1231GainLossAmt' has a non-zero value, then Form 4797 must be attached.	Missing Data	Reject	Active
F8865-193-01	If Form 8865, Line A2 'CategoryOfFiler2Ind' checkbox is checked, then at least one Schedule K-1 (Form 8865), must be attached to the return.	Missing Data	Reject	Active
F8865-194-02	If Form 8865, Schedule A, checkbox b 'OwnsConstructiveInterestInd' is checked, then data in the following must be provided: ['ConstructiveOwnerName' or 'ConstructiveOwnerPersonNm'], ['ConstructiveOwnerUSAddress' or 'ConstructiveOwnerFrngAddress'], and ['ConstructiveOwnerSSN' or 'ConstructiveOwnerEIN' or 'MissingEINReasonCd'].	Missing Data	Reject	Active
F8865-195-01	If Form 8865, Schedule B, Line 1c 'NetOfSalesAmt' has a non-zero value, then either Schedule B, Line 1a 'GrossReceiptsOrSalesAmt' or Schedule B, Line 1b 'ReturnsAndAllowancesAmt' must have a non-zero value.	Missing Data	Reject	Active
F8865-196-01	If Form 8865, Schedule B, Line 3 'GrossProfitAmt' has a non-zero value, then Schedule B, Line 1c 'NetOfSalesAmt' or Schedule B, Line 2 'CostOfGoodsSoldAmt' must have a non-zero value.	Missing Data	Reject	Active
F8865-197-01	If Form 8865, Schedule B, Line 8 'TotalIncomeOrLossAmt' has a non-zero value, then at least one of the following must have a non-zero value: Schedule B, Line 3 'GrossProfitAmt', Schedule B, Line 4 'OrdinaryIncomeLossOthPrtshpAmt', Schedule B, Line 5 'NetFarmProfitLossAmt', Schedule B, Line 6 'Form4797GainOrLossAmt', or Schedule B, Line 7 'OtherIncomeLossAmt'.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8865-198-01	If Form 8865, Schedule B, Line 5 'NetFarmProfitLossAmt' has a non-zero value, then Schedule-F (Form 1040) must be attached to line 5.	Missing Data	Reject	Active
F8865-199-01	If Form 8865, Schedule B, Line 21 'TotalDeductionAmt' has a non-zero value, then at least one of the following must have a non-zero value: Schedule B, Line 9 'SalariesAndWagesAmt', or Schedule B, Line 10 'GuaranteedPaymentsToPrtnrAmt', or Schedule B, Line 11'RepairsAndMaintenanceAmt', or Schedule B, Line 12 'BadDebtExpenseAmt', or Schedule B, Line 13 'RentAmt', or Schedule B, Line 14 'TaxesAndLicensesAmt', or Schedule B, Line 15 'InterestAmt', or Schedule B, Line 16a 'DepreciationAmt', or Schedule B, Line 16b 'LessDepreciationAmt', or Schedule B, Line 17 'DepletionAmt', or Schedule B, Line 18 'RetirementPlansAmt', or Schedule B, Line 19 'EmployeeBenefitProgramAmt', or Schedule B, Line 20 'OtherDeductionsAmt'.	Missing Data	Reject	Active
F8865-202-01	If Form 8865, Line G2 'FileForm1065or1065BInd' checkbox is checked and Line F2 'ForeignPartnershipEIN' is present, then the first two Digits of Line F2 'ForeignPartnershipEIN' must equal an established District Office Code.	Incorrect Data	Reject	Active
F8865-203-01	If Form 8865, Line G6 'FrqnDisregardedEntitiesOwnNum' has a non-zero value, then "IRS8858" must be attached to form 8865.	Missing Document	Reject	Active
F8865-204-01	If Form 8865, Schedule B, Line 4 'OrdinaryIncomeLossOthPrtshpAmt' has a non-zero value, then "Itemized Ordinary Income Loss Statement" [ItemizedOrdinaryIncomeLossStatement] must be attached to Schedule B, Line 4.	Missing Document	Reject	Active
F8865-205-01	If Form 8865, Schedule B, Line 7 'OtherIncomeLossAmt' has a non-zero value, then "Itemized Other Income Loss Schedule" [ItemizedOtherIncomeLossSchedule] must be attached to Schedule B, Line 7.	Missing Document	Reject	Active
F8865-206-01	If Form 8865, Schedule B, Line 20 'OtherDeductionsAmt' has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached to Schedule B, Line 20.	Missing Document	Reject	Active
F8865-207-01	If Form 8865, Schedule K, Line 3b 'ExpensesFromOtherRentalActyAmt' has a non-zero value, then "Expenses From Other Rental Activities Schedule" [ExpensesFromOtherRentalActivitiesSchedule] must be attached to Schedule K, Line 3b.	Missing Document	Reject	Active
F8865-208-01	If Form 8865, Schedule K, Line 11 'OtherIncomeLossAmt' has a non-zero value, then "Itemized Other Income Loss Schedule" [ItemizedOtherIncomeLossSchedule] must be attached to Schedule K, Line 11.	Missing Document	Reject	Active
F8865-209-01	If Form 8865, Schedule K, Line 13a 'CharitableContributionsTotAmt' has a non-zero value, then "Charitable Contribution Schedule" [CharitableContributionSchedule] must be attached to Schedule K, Line 13a.	Missing Document	Reject	Active
F8865-210-01	If Form 8865, Schedule K, Line 13d 'OtherDeductionsAmt' has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule3] must be attached to Schedule K, Line 13d.	Missing Document	Reject	Active
F8865-211-01	If Form 8865, Schedule K, Line 17f 'OtherAMTItemsAmt' has a non-zero value, then "Other Adjustments And Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceItemsSchedule] must be attached to Schedule K, Line 17f.	Missing Document	Reject	Active
F8865-212-01	If Form 8865, Schedule L, Line 6(b) 'OtherCurrentAssetsBOYAmt' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule L, Line 6(b).	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8865-213-01	If Form 8865, Schedule L, Line 6(d) 'OtherCurrentAssetsEOYAmt' has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to Schedule L, Line 6(d).	Missing Document	Reject	Active
F8865-214-01	If Form 8865, Schedule L, Line 8(b) 'OtherInvestmentsBOYAmt' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule L, Line 8(b).	Missing Document	Reject	Active
F8865-215-01	If Form 8865, Schedule L, Line 8(d) 'OtherInvestmentsEOYAmt' has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to Schedule L, Line 8(d).	Missing Document	Reject	Active
F8865-216-01	If Form 8865, Schedule L, Line 13(b) 'OtherAssetsBOYAmt' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule L, Line 13(b).	Missing Document	Reject	Active
F8865-217-01	If Form 8865, Schedule L, Line 13(d) 'OtherAssetsEOYAmt' has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to Schedule L, Line 13(d).	Missing Document	Reject	Active
F8865-218-01	If Form 8865, Schedule L, Line 17(b) 'OtherCurrentLiabilitiesBOYAmt' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule L, Line 17(b).	Missing Document	Reject	Active
F8865-219-01	If Form 8865, Schedule L, Line 17(d) 'OtherCurrentLiabilitiesEOYAmt' has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to Schedule L, Line 17(d).	Missing Document	Reject	Active
F8865-220-01	If Form 8865, Schedule L, Line 20(b) 'OtherLiabilitiesBOYAmt' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule L, Line 20(b).	Missing Document	Reject	Active
F8865-221-01	If Form 8865, Schedule L, Line 20(d) 'OtherLiabilitiesEOYAmt' has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to Schedule L, Line 20(d).	Missing Document	Reject	Active
F8865-222-01	If Form 8865, Schedule M, Line 2c(a) 'TotalForeignAssetsOtherBOYAmt' has a non-zero value, then "Itemized Other Categories Statement" [ItemizedOtherCategoriesStatement] must be attached to Schedule M, Line 2c(a).	Missing Document	Reject	Active
F8865-223-01	If Form 8865, Schedule M, Line 2c(b) 'TotalForeignAssetsOtherEOYAmt' has a non-zero value, then "Itemized Other Categories Statement" [ItemizedOtherCategoriesStatement] must be attached to Schedule M, Line 2c(b).	Missing Document	Reject	Active
F8865-224-01	If Form 8865, Schedule M-2, Line 4 'TotalOtherIncreasesAmt' has a non-zero value, then "Itemized Other Increases Schedule" [ItemizedOtherIncreasesSchedule2] must be attached to Schedule M-2, Line 4.	Missing Document	Reject	Active
F8865-225-01	If Form 8865, Schedule M-2, Line 7 'TotalOtherDecreasesAmt' has a non-zero value, then "Itemized Other Decrease Schedule" [ItemizedOtherDecreasesSchedule2] must be attached to Schedule M-2, Line 7.	Missing Document	Reject	Active
F8865-226-01	If Form 8865, Schedule B, Line 9 'SalariesAndWagesAmt' has a non-zero value, then the value must be greater than zero.	Incorrect Data	Reject	Active
F8865-227-01	If Form 8865, Schedule B, Line 10 'GuaranteedPaymentsToPrtnrAmt' has a non-zero value, then the value must be greater than zero.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8865-228-01	If Form 8865, Schedule B, Line 13 'RentAmt' has a non-zero value, then the value must be greater than zero.	Incorrect Data	Reject	Active
F8865-229-01	If Form 8865, Schedule B, Line 14 'TaxesAndLicensesAmt' has a non-zero value, then the value must be greater than zero.	Incorrect Data	Reject	Active
F8865-230-01	If Form 8865, Schedule B, Line 15 'InterestAmt' has a non-zero value, then the value must be greater than zero.	Incorrect Data	Reject	Active
F8865-232-01	Form 8865 'ForeignPartnershipEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F8866-002-01	If more than one Form 8866 is present in the return, then only one Form 8866 can have non-zero values on Line 7(c) 'TotalInterestDueOnIncreaseAmt' or Line 8(c) 'TotalInterestToBeRefundedAmt'.	Incorrect Data	Reject	Active
F8873-004-01	If Form 8873, Line 1 'UnderSection942a3BoxInd' checkbox is checked, then "Section 942(a)(3) Schedule" [Section942a3Schedule] must be attached to Line 1.	Missing Document	Reject	Active
F8873-005-01	If Form 8873, Line 2 'TransInLieuOfFSCPrvsBoxInd' checkbox is checked, then "Transactions In Lieu Of The FSC Provision Schedule" [TransactionsInLieuOfTheFSCProvisionsSchedule] must be attached to Line 2.	Missing Document	Reject	Active
F8873-006-01	If Form 8873, Line 5c (1)(b) 'AggregateOnTabularSchBoxInd' checkbox is checked, then "Tabular Schedule Of Transactions" [TabularScheduleOfTransactions] must be attached to Form 8873.	Missing Document	Reject	Active
F8873-007-01	If Form 8873, Line 5c (1)(c) 'TabularSchOfTransactionsBoxInd' checkbox is checked, then "Tabular Schedule Of Transactions" [TabularScheduleOfTransactions] must be attached to Form 8873.	Missing Document	Reject	Active
F8873-008-01	If Form 8873, Line 5c(2) 'GroupOfTransactionsBoxInd, checkbox is checked, then "Tabular Schedule Of Transactions" [TabularScheduleOfTransactions] must be attached to Form 8873.	Missing Document	Reject	Active
F8873-009-01	If Form 8873, Line 17d(a) 'Section263AForeignTradeIncmAmt' has a non-zero value, then "Additional Section 263A Costs Under Cost Of Goods Sold Schedule" [AdditionalSection263ACostsUnderCostofGoodsSoldSchedule] must be attached to Line 17d(a).	Missing Document	Reject	Active
F8873-010-01	If Form 8873, Line 17d(b) 'Sect263AFrgnSaleLeasingIncmAmt' has a non-zero value, then "Additional Section 263A Costs Under Cost of Goods Sold Schedule" [AdditionalSection263ACostsUnderCostofGoodsSoldSchedule] must be attached to Line 17d(b).	Missing Document	Reject	Active
F8873-011-01	If Form 8873, Line 17e(a) 'OtherCostsForeignTradeIncmAmt' has a non-zero value, then "Other Costs Under Cost Of Goods Sold Schedule" [OtherCostsUnderCostofGoodsSoldSchedule] must be attached to Line 17e(a).	Missing Document	Reject	Active
F8873-012-01	If Form 8873, Line 17e(b) 'OthCostsFrgnSaleLeasingIncmAmt' has a non-zero value, then "Other Costs Under Cost Of Goods Sold Schedule" [OtherCostsUnderCostofGoodsSoldSchedule] must be attached to Line 17e(b).	Missing Document	Reject	Active
F8873-013-01	If Form 8873, Line 19(a) 'DeductionsForeignTradeIncmAmt' has a non-zero value, then "Other Expenses And Deductions Schedule" [OtherExpensesAndDeductionsSchedule] must be attached to Line 19(a).	Missing Document	Reject	Active
F8873-014-01	If Form 8873, Line 19(b) 'DedFrgnSaleLeasingIncmAmt' has a non-zero value, then "Other Expenses And Deductions Schedule" [OtherExpensesAndDeductionsSchedule] must be attached to Line 19(b).	Missing Document	Reject	Active
F8880-001-02	Form 8880, Line 12 'CrQualifiedRetirementSavAmt' must be equal to Form 1040, Line 51 'RtrSavingsContributionsCrAmt'.	Data Mismatch	Reject	Active
F8881-001-01	Form 8881, Line 5 'CurrentYearCreditAmt' must not be greater than 500.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8885-001-01	Form 8885, 'RecipientSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Disabled
F8885-002-01	If two Forms 8885 are present in the return, then their 'RecipientSSN's must not be equal.	Incorrect Data	Reject	Disabled
F8885-004-01	Form 8885 - Information provided to the IRS indicates filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.	Incorrect Data	Reject	Disabled
F8885-005-01	Form 8885 - Information provided to the IRS indicates the Spouse is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.	Incorrect Data	Reject	Disabled
F8885-006-02	If Form 8885, Line 5 'HealthCoverageTaxCreditAmt' has a value greater than zero, then 'Form8885PaperDocumentInd' must have a value in the Return Header or a binary attachment with Description "Form 8885 Required Documents" must be present in the Return.	Missing Data	Reject	Disabled
F8885-010-01	If Form 8885, Line 5 'HealthCoverageTaxCreditAmt' has a value less than zero, then in [OtherTaxStatement] attached to Form 1040, Line 62 there must be one 'OtherTaxLitCd' with the value "HCTC".	Missing Data	Reject	Disabled
F8885-011-01	If Form 8885, Line 5 'HealthCoverageTaxCreditAmt' has a value greater than zero, then Form 1040, Line 73 'OtherPaymentsAmt' must have a value greater than zero.	Incorrect Data	Reject	Disabled
F8885-012	Form 8885 must not be present in the return.	Incorrect Data	Reject	Active
F8888-001-03	The sum of all amounts on Form 8888, Line 1a 'DirectDepositRefundAmt' and Line 4 'RefundUsedForBondPurchasesAmt' and Line 5a 'BondPurchaseAmt' and Line 7 'RefundByCheckAmt' must be equal to Line 8 'TotalAllocationOfRefundAmt'.	Math Error	Reject	Active
F8888-002-03	Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040, Line 76a 'RefundAmt'.	Data Mismatch	Reject	Active
F8888-005	If Form 8888, Line 5c checkbox 'BeneficiaryInd' is checked, then Line 5c 'BondCoOwnerOrBeneficiaryNm' must have a value.	Missing Data	Reject	Active
F8888-009	If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then it must be a multiple of 50 and must not be greater than 5000.	Incorrect Data	Reject	Active
F8888-010-01	If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDeathDt' must not have a value.	Incorrect Data	Reject	Active
F8888-011-01	If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDeathDt' must not have a value.	Incorrect Data	Reject	Active
F8888-012-01	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then it must be a multiple of 50 and must not be greater than 5000.	Incorrect Data	Reject	Active
F8888-013-01	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDeathDt' must not have a value.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8888-014-01	For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDeathDt' must not have a value.	Incorrect Data	Reject	Active
F8889-001-01	Form 8889, 'RecipientSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F8889-002-01	If two Forms 8889 are present in the return, then their 'RecipientSSN's must not be equal.	Incorrect Data	Reject	Active
F8891-001	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6a 'USTaxDeferralElectPreviousInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	Active
F8891-002	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6b 'USTaxDeferralElectionFirstYr' must not have a value.	Incorrect Data	Reject	Active
F8891-003	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then Line 6c 'USTaxDeferralNewElectionInd' must not be checked.	Incorrect Data	Reject	Active
F8891-004	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked, then Line 6a 'USTaxDeferralElectPreviousInd' must have a choice indicated.	Missing Data	Reject	Active
F8891-005	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is not checked and Line 6a 'USTaxDeferralElectPreviousInd' has choice of "Yes" indicated, then Line 6b 'USTaxDeferralElectionFirstYr' must have a value.	Missing Data	Reject	Active
F8891-007	If Form 8891, Line 5 'CanadaRetirePlanBeneficiaryInd' is checked and Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then Line 6b 'USTaxDeferralElectionFirstYr' must have a value.	Missing Data	Reject	Active
F8891-008	If Form 8891, Line 5 'CanadaRetirePlanBeneficiaryInd' is checked and Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then Line 6c 'USTaxDeferralNewElectionInd' must not be checked.	Incorrect Data	Reject	Active
F8891-009	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then the following must have a zero value if an amount is entered: [Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt'].	Incorrect Data	Reject	Active
F8891-010-01	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then for every Line 10e 'CanadaRetireUndistrOthIncome', [Line 10e 'UndistributedOtherIncomeDesc' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].	Incorrect Data	Reject	Active
F8891-011	If Form 8891, Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then the following must have a zero value if an amount is entered: [Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt'].	Incorrect Data	Reject	Active
F8891-012-01	If Form 8891, Line 6a 'USTaxDeferralElectPreviousInd' has a choice of "Yes" indicated, then for every Line 10e 'CanadaRetireUndistrOthIncome', [Line 10e 'UndistributedOtherIncomeDesc' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8891-013	If Form 8891, Line 6c 'USTaxDeferralNewElectionInd' is checked, then the following must have a zero value if an amount is entered: [Line 9 'CanadaRetireCYContributionAmt' and Line 10a 'CARetireCYUndistrIntIncAmt' and Line 10b 'CanadaRetireCYUndistrOrdDivAmt' and Line 10c 'CARetireCYUndistrQlfyDivAmt' and Line 10d 'CanadaRetireCYUndistrCapGnAmt' and Line 10e 'CanadaRetireCYUndistrOthIncAmt'].	Incorrect Data	Reject	Active
F8891-014-01	If Form 8891, Line 6c 'USTaxDeferralNewElectionInd' is checked, then for every Line 10e 'CanadaRetireUndistrOthIncome', [Line 10e 'UndistributedOtherIncomeDesc' must not have a value and (Line 10e 'UndistributedOtherIncomeAmt' must have a zero value if an amount is entered)].	Incorrect Data	Reject	Active
F8891-015	If Form 8891, Line 5 'CanadaRetirePlanAnnuitantInd' is checked, then the following must have a value: [Line 7a 'CanadaRetireCYDistributionAmt' and Line 7b 'CanadaRetireCYTxbIDistriAmt' and Line 8 'CanadaRetireEOYPlanBalanceAmt'].	Missing Data	Reject	Active
F8900-001-01	If Form 8900 is present in the return, then Lines (1) 'QlfyRlrdTrackMaintExpendAmt', (2) 'FiftyPctRlrdTrackMaintExpndAmt', (3a) 'MilesOfRlrdTrackOwnorLsdQty', (3b) 'LessNumOfMileRlrdTrcklsAsgnQty', (3c) 'MlRlrdTrckAsgnByOwnrOrLsseeQty', (3d) 'TotalRlrdTrackMilesQty', (4) 'AdjustedTotalRailroadTrackAmt', and (5) 'QualifiedPctOfRlrdTrackAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Active
F8907-004	If Form 8907 is present in the return, then there can only be entries on Line 12 "NonconventionalSourceFuelCrAmt" or Line 13 "CurrentYearNnconvFuelCrAmt" or Line 14 "AllocatedtoBeneficiariesAmt" or Line 15 "EstatesAndTrustsCreditAmt".	Incorrect Data	Reject	Active
F8908-001-01	Form 8908, Line 1a, 'TotalHomesMeetingStandardQty' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8908-002-01	Form 8908, Line 1b, 'TotalHomesStandardAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8908-003-01	Form 8908, Line 2a, 'TotalMfrHmMeetingStdQty' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8908-004-01	Form 8908, Line 2b, 'TotalManufactureHomesAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8909-001	If Form 8909 is present in the return, then Part I, Lines (1a) 'EligibleDishwashersTypeAQty', (1b) 'EligibleDishwashersTypeBQty', (2a) 'DshwshrPrdcdPr2YrsTypeAAvgQty', (2b) 'DshwshrPrdcdPr2YrsTypeBAvgQty', (3a) 'EligibleDishwashersTypeANetQty', (3b) 'EligibleDishwashersTypeBNetQty', (4 (a) and (b) No entry do not use Value Preprinted on Form) and (5a) 'DishwashersTypeATentativeCrAmt', (5b) 'DishwashersTypeBTentativeCrAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Active
F8909-002-01	If Form 8909 is present in the return, then Part I, Line 6 'TentativeCrdtForDishwashersAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Active
F8909-003-01	If Form 8909 is present in the return, Part II, Lines (7) 'EligClothesWashersPrdcdQty', (8) 'AvgEligClothesWashersPrdcdQty', (9) 'NetEligClothesWashersPrdcdQty', (10 No entry do not use Value Preprinted on Form) and (11) 'ClothesWasherTentativeCrAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Active
F8909-004-01	If Form 8909 is present in the return, Part II, Line 12 'ClothesWasherTentativeCrAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8909-005-01	If Form 8909 is present in the return, Part III, Lines (13a) 'TypeARefrigeratorsProducedQty', (13b) 'TypeBRefrigeratorsProducedQty', (14a) 'AvgNumEligRefrigeratorsTypAQty', (14b) 'AvgNumEligRefrigeratorsTypBQty', (15a) 'EligibleRefrigeratorTypeAQty', (15b) 'EligibleRefrigeratorTypeBQty', (16a and 16b No entry - do not use Value Preprinted on Form,) and (17a) 'RefrigeratorTypeATentCrAmt', (17b) 'RefrigeratorTypeBTentCrAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Active
F8909-006-01	If Form 8909 is present in the return, Part III, Line 18 'TentativeCrForRefrigeratorsAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Active
F8909-007-01	If Form 8909 is present in the return, Part IV, Lines (19) 'TotalTentativeCreditAmt', (20) 'AvgAnnualGrossRcptsStdPctAmt', (21a) No entry - do not use Value Preprinted on Form, (21b) 'PYTotalTentativeCreditAmt', (21c) 'PYClothesWasherTypeBTentCrAmt', (22c) 'AggregateTentativeCrAmt', and (23) 'MaximumCreditAllowedAmt', must have a zero value if an amount is entered.	Incorrect Data	Reject and Stop	Active
F8910-007-01	If Form 8910, Part II, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8910-008-01	If Form 8910, Part II, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 2 'VIN' must have a value.	Incorrect Data	Reject	Active
F8910-009-01	If Form 8910, Part II, Line 7 'TotalBusinessInvestmentUseAmt' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8910-010-01	If Form 8910, Part III, Line 15 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8910-011-01	If Form 8910, Part III, Line 15 'PersonalUsePartOfCreditAmt' has a non-zero value, then Part I Line 2 'VIN' must have a value.	Incorrect Data	Reject	Active
F8910-012-01	If Form 8910, Part III, Line 15 'PersonalUsePartOfCreditAmt' has a non-zero value, then Part I Line 3 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8910-013-03	For Each "Vehicle Placed in Service Date" listed on Form 8910, Line 3 'VehiclePlacedInServiceDt' the date must be after December 31, 2013 but before January 01, 2015.	Incorrect Data	Reject	Active
F8917-001	Each 'StudentSSN' on Form 8917, Line 1b must not be equal to 'StudentSSN' on Form 8863, Line 21.	Incorrect Data	Reject	Disabled
F8917-003	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is greater than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 2001.	Incorrect Data	Reject	Disabled
F8917-004	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 4001.	Incorrect Data	Reject	Disabled
F8917-005	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is greater than 130000 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 6 'TuitionAndFeesDedAmt' must be less than 2001.	Incorrect Data	Reject	Disabled
F8917-006	If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 130001 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Form 8917, Line 6 'TuitionAndFeesDedAmt' must be less than 4001.	Incorrect Data	Reject	Disabled

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8917-007	Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' must be less than 160001, if filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2).	Incorrect Data	Reject	Disabled
F8917-008	Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' must be less than 80001, if filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)].	Incorrect Data	Reject	Disabled
F8917-009	Form 8917, Line 6 'TuitionAndFeesDedAmt' must be equal to Form 1040, Line 34 'TuitionAndFeesDedAmt'.	Data Mismatch	Reject	Disabled
F8917-011-01	Each 'StudentSSN' on Form 8917, Line 1b must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or any 'DependentSSN' on Line 6c(2) of the return.	Incorrect Data	Reject	Disabled
F8917-012	If Form 8917 is present in the return, then Line 3, 'TotalIncomeAmt' must be equal to Form 1040, Line 22 'TotalIncomeAmt'.	Incorrect Data	Reject	Disabled
F8917-014	Form 8917 must not be present in the return.	Incorrect Data	Reject	New
F8919-001	Form 8919, 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F8919-002	If two Forms 8919 are present in the return, then their SSN's must not be equal.	Incorrect Data	Reject	Active
F8919-003-01	For each firm on Form 8919 with a value of "A" or "C" on column (c) 'UncollectedSocSecMedReasonCd', the corresponding 'CorrespondenceReceivedDt' on column (d) must have a value.	Missing Data	Reject	Active
F8936-012-02	If Form 8936 is present, then for each vehicle listed on Line 3 'VehiclePlacedInServiceDt' must be later than December 31, 2013 and before January 01, 2015.	Incorrect Data	Reject	Active
F8936-014-01	If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8936-015-01	If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VIN' must have a value.	Incorrect Data	Reject	Active
F8936-016-01	If Form 8936, Line 12 'TotalBusinessInvestmentUseAmt' has a non-zero value, then 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8936-017-01	If Form 8936, Line 23 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VehicleDescriptionGrp' must have a value.	Incorrect Data	Reject	Active
F8936-018-01	If Form 8936, Line 23 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VIN' must have a value.	Incorrect Data	Reject	Active
F8936-019-01	If Form 8936, Line 23 'PersonalUsePartOfCreditAmt' has a non-zero value, then 'VehiclePlacedInServiceDt' must have a value.	Incorrect Data	Reject	Active
F8938-001-01	If Form 8938, Part III 'InterestSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Disabled
F8938-002-01	If Form 8938, Part III 'DividendSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Disabled
F8938-003-01	If Form 8938, Part III 'RoyaltySumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Disabled
F8938-004-01	If Form 8938, Part III 'OtherIncomeSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Disabled
F8938-005-01	If Form 8938, Part III 'GainLossSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Disabled
F8938-006-01	If Form 8938, Part III 'DeductionSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Disabled

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8938-007-01	If Form 8938, Part III 'CreditSumGrp' is present, then either 'WhereReportedFormAndLineTxt' or 'WhereReportedSchAndLineTxt' must have a value.	Missing Data	Reject	Disabled
F8941-001	Form 8941 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F8941-002	If two Forms 8941 are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	Active
F8941-003	If Form 8941, Line 2 'SmllEmplrHIPFTEEmplForTaxYrCnt' has a value greater than "24", then Line 3 'AvgAnnualWagesPdForTxYrAmt', Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmllEmplrHIPPotentiallyPaidAmt', Line 6 'SmllEmplrEligibleHIPPaidAmt', Line 7 'SmllEmplrEligHIPTimesPctAmt', Line 8 'SmllEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt' and Line 12 'SmallerAnnualWgPdOrHIPdAmt', must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8941-004-01	If Form 8941, Line 3 'AvgAnnualWagesPdForTxYrAmt' has a value greater than "50999", then Line 4 'HIPPaidForEmplEmployedForCrAmt', Line 5 'SmllEmplrHIPPotentiallyPaidAmt', Line 6 'SmllEmplrEligibleHIPPaidAmt', Line 7 'SmllEmplrEligHIPTimesPctAmt', Line 8 'SmllEmplrHIPFTECreditAmt', Line 9 'AnnualWgPdLessThanSpecifiedAmt', Line 10 'TotStPremSbsdyPdOrCrForHIPAmt', Line 11 'HIPdLessTotStPremOrCrAmt', and Line 12 'SmallerAnnualWgPdOrHIPdAmt', must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F8941-005	If Form 8941, line 6 'SmllEmplrEligibleHIPPaidAmt' has a non-zero value, then it must be equal to Line 4 'HIPPaidForEmplEmployedForCrAmt' or Line 5 'SmllEmplrHIPPotentiallyPaidAmt', whichever is less.	Data Mismatch	Reject	Active
F8949-002	For each property on Form 8949, Part I and II, if Line 1(f) 'AdjustmentsToGainOrLossCd' has a value, then the codes in 'AdjustmentsToGainOrLossCd' must not be repeated and must be in alphabetical order.	Incorrect Data	Reject	Active
F8949-003-01	For each property on Form 8949, Part I and II, if Line 1(f) 'AdjustmentsToGainOrLossCd' has a value, then it must be one of the following: (B, C, D, E, H, L, M, N, O, Q, R, S, T, W, X).	Incorrect Data	Reject	Active
F8949-012	Form 8949, Part I, checkbox A 'TransRptOn1099BThatShowBssInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-013	Form 8949, Part I, checkbox B 'TransRptOn1099BNotShowBasisInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-014	Form 8949, Part I, checkbox C 'TransactionsNotRptedOn1099BInd' must not be checked in more than one 'ShortTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-015	Form 8949, Part II, checkbox D 'TransRptOn1099BThatShowBssInd' must not be checked in more than one 'LongTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-016	Form 8949, Part II, checkbox E 'TransRptOn1099BNotShowBasisInd' must not be checked in more than one 'LongTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-017	Form 8949, Part II, checkbox F 'TransactionsNotRptedOn1099BInd' must not be checked in more than one 'LongTermCapitalGainAndLossGrp'.	Incorrect Data	Reject	Active
F8949-018	No more than one Form 8949 can be referenced from Schedule D (Form 1040).	Multiple Documents	Reject	Active
F8959-001	Form 8959, Line 2 'TotalUnreportedMedicareTipsAmt' must be equal to the sum of all Form 4137, Line 6 'NetUnreportedMinusIncndntlAmt'.	Math Error	Reject	Active
F8959-002	Form 8959, Line 3 'TotalWagesWithNoWithholdingAmt' must be equal to the sum of all Form 8919, Line 6 'TotalWagesWithNoWithholdingAmt'.	Math Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8959-003	Form 8959, Line 4 'TotalMedicareWagesAndTipsAmt' must be equal to the sum of Line 1 'TotalW2MedicareWagesAndTipsAmt' and Line 2 'TotalUnreportedMedicareTipsAmt' and Line 3 'TotalWagesWithNoWithholdingAmt'.	Math Error	Reject	Active
F8959-004	If Form 1040, Line 2 checkbox or Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Form 8959, Line 5 'FilingStatusThresholdCd' must be equal to 250000.	Incorrect Data	Reject	Active
F8959-005	If Form 1040, Line 3 checkbox or Form 1040-SS (PR), Part I, Line 1 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8959, Line 5 'FilingStatusThresholdCd' must be equal to 125000.	Incorrect Data	Reject	Active
F8959-006	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5), then Form 8959, Line 5 'FilingStatusThresholdCd' must be equal to 200000.	Incorrect Data	Reject	Active
F8959-008	Form 8959, Line 6 'WagesTipsSubjToAddlMedcrTaxAmt' must be equal to Line 4 'TotalMedicareWagesAndTipsAmt' minus (-) Line 5 'FilingStatusThresholdCd'.	Math Error	Reject	Active
F8959-009	Form 8959, Line 7 'AdditionalMedicareTaxAmt' must be equal to Line 6 'WagesTipsSubjToAddlMedcrTaxAmt' multiplied by 0.9% (.009).	Math Error	Reject	Active
F8959-010-01	Form 8959, Line 8 'TotalSelfEmploymentIncomeAmt' must be equal to the sum of all Schedule SE (Form 1040), Section A, Line 4 'MinimumProfitForSETaxAmt' and Section B, Line 6 'CombinedSEAndChurchWagesAmt' that have values greater than zero.	Math Error	Reject	Active
F8959-012	Form 8959, Line 11 'MedcrWagesTipsBelowThrshldAmt' must be equal to Line 9 'FilingStatusThresholdCd' minus (-) Line 10 'TotalMedicareWagesAndTipsAmt'.	Math Error	Reject	Active
F8959-013	Form 8959, Line 12 'SEIncomeSubjToAddSETaxAmt' must be equal to Line 8 'TotalSelfEmploymentIncomeAmt' minus (-) Line 11 'MedcrWagesTipsBelowThrshldAmt'.	Math Error	Reject	Active
F8959-014	Form 8959, Line 13 'AddlSelfEmploymentTaxAmt' must be equal to Line 12 'SEIncomeSubjToAddSETaxAmt' multiplied by 0.9% (.009).	Math Error	Reject	Active
F8959-015	Form 8959, Line 16 'RRTCompSubjToAddRRTTaxAmt' must be equal to Line 14 'TotalRailroadRetirementCompAmt' minus (-) Line 15 'FilingStatusThresholdCd'.	Math Error	Reject	Active
F8959-016	Form 8959, Line 17 'AddlRailroadRetirementTaxAmt' must be equal to Line 16 'RRTCompSubjToAddRRTTaxAmt' multiplied by 0.9% (.009).	Math Error	Reject	Active
F8959-017	Form 8959, Line 18 'TotalAMRRTTaxAmt' must be equal to the sum of Line 7 'AdditionalMedicareTaxAmt' and Line 13 'AddlSelfEmploymentTaxAmt' and Line 17 'AddlRailroadRetirementTaxAmt'.	Math Error	Reject	Active
F8959-018	Form 8959, Line 21 'TotalMedicareTaxAmt' must be equal to Line 20 'TotalW2MedicareWagesAndTipsAmt' multiplied by 1.45% (.0145).	Math Error	Reject	Active
F8959-019-01	Form 8959, Line 22 'AddnlMedicareTaxWithholdingAmt' must be equal to Line 19 'TotalW2MedicareTaxWithheldAmt' minus (-) Line 21 'TotalMedicareTaxAmt'.	Math Error	Reject	Active
F8959-020-01	Form 8959, Line 24 'AddlMedcrRRTTaxWithholdingAmt' must be equal to the sum of Line 22 'AddnlMedicareTaxWithholdingAmt' and Line 23 'TotalW2AddlRRTTaxAmt'.	Math Error	Reject	Active
F8960-004	Form 8960, Line 4c 'RentalREAndAdjNetIncmOrLossAmt' must be equal to the sum of Line 4a 'NetRentalIncomeOrLossAmt' and Line 4b 'AdjNetIncmOrLossNonSect1411Amt'.	Math Error	Reject	Active
F8960-006	If Form 8960, Line 5d 'GainOrLossFromDisposAmt' must be equal to the sum of Line 5a 'PropertyDisposGainOrLossAmt' and Line 5b 'NonNITPropDisposGainOrLossAmt' and Line 5c 'AdjFromDisposOfStockAmt'.	Math Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8960-007	Form 8960, Line 8 'TotalIncomeAmt' must be equal to the sum of Line 1 'TaxableInterestAmt' and Line 2 'OrdinaryDividendsAmt' and Line 3 'AnnuitiesFromNonQlPlansAmt' and Line 4c 'RentalREAndAdjNetIncOrLossAmt' and Line 5d 'GainOrLossFromDisposAmt' and Line 6 'CFCAndPFICInvstIncMChangesAmt' and Line 7 'OtherInvestmentIncomeOrLossAmt'.	Math Error	Reject	Active
F8960-008-01	Form 8960, Line 9d 'InvestmentExpenseAmt' must be equal to the sum of Line 9a 'InvestmentInterestAmt' and Line 9b 'StateLocalForeignIncomeTaxAmt' and Line 9c 'MiscInvestmentExpenseAmt'.	Math Error	Reject	Active
F8960-009	Form 8960, Line 11 'TotalDeductionModificationAmt' must be equal to the sum of Line 9d 'InvestmentExpenseAmt' and Line 10 'AdditionalModificationAmt'.	Math Error	Reject	Active
F8960-010	Form 8960, Line 12 'NetInvestmentIncomeAmt' must be equal to Line 8 'TotalIncomeAmt' minus (-) Line 11 'TotalDeductionModificationAmt'.	Math Error	Reject	Active
F8960-018	If Form 8960, Line 2 'OrdinaryDividendsAmt' has a non-zero value, then it must be equal to Form 1040, Line 9a 'OrdinaryDividendsAmt' unless all of the following conditions are true: 1) Form 1040, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5) and 2) Form 8960, checkbox 'Section6013gInd' is not checked and 3) Form 8960, Line 14 'FilingThresholdAmt' equals 125000.	Incorrect Data	Reject	Active
F8960-019-01	If Form 8960, Line 4a 'NetRentalIncomeOrLossAmt' has a non-zero value, then it must be equal to Form 1040, Line 17 "RentalRealEstateIncomeLossAmt" unless all of the following conditions are true: 1) Form 1040, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5) and 2) Form 8960, checkbox 'Section6013gInd' is not checked and 3) Form 8960, Line 14 'FilingThresholdAmt' equals 125000.	Incorrect Data	Reject	Active
F8960-020	If Form 8960, Line 5a 'PropertyDisposGainOrLossAmt' has a non-zero value, then it must be equal to sum of [Form 1040, Line 13 'CapitalGainLossAmt' and Line 14 'OtherGainLossAmt'] unless all of the following conditions are true: 1) Form 1040, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5) and 2) Form 8960, checkbox 'Section6013gInd' is not checked and 3) Form 8960, Line 14 'FilingThresholdAmt' equals 125000.	Math Error	Reject	Active
F8960-021	If Form 8960, Line 9a 'InvestmentInterestAmt' has a non-zero value, then it must be equal to Form 1040 Schedule A, Line 14 'InvestmentInterestAmt' unless all of the following conditions are true: 1) Form 1040, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualFilingStatusCd' has a value of 2 or 5) and 2) Form 8960, checkbox 'Section6013gInd' is not checked and 3) Form 8960, Line 14 'FilingThresholdAmt' equals 125000.	Incorrect Data	Reject	Active
F8960-022	If Form 1040, Line 3 checkbox "Married Filing Separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8960, Line 14 'FilingThresholdAmt' must equal 125000.	Incorrect Data	Reject	Active
F8960-023	If Form 1040, Line 1 checkbox "Single" or Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4), then Form 8960, Line 14 'FilingThresholdAmt' must equal 200000.	Incorrect Data	Reject	Active
F8960-024-01	Form 8960, Line 15 'MAGILessThresholdAmt' must be equal to Line 13 'ModifiedAGIAmt' minus (-) Line 14 'FilingThresholdAmt'.	Math Error	Reject	Active
F8960-025	Form 8960, Line 16 'SmllrIncOrMAGILessThrshldAmt' must be equal to the smaller of Line 12 'NetInvestmentIncomeAmt' or Line 15 'MAGILessThresholdAmt'.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8960-026	Form 8960, Line 17 'IndivNetInvstIncomeTaxAmt' must equal Line 16 'SmllrIncOrMAGILessThrshldAmt' multiplied by 3.8% (.038).	Incorrect Data	Reject	Active
F8960-027	If Form 8960, Line 1 'TaxableInterestAmt' has a non-zero value, then it must be equal to Form 1040, Line 8a 'TaxableInterestAmt' unless all of the following conditions are true: 1) Form 1040, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5) and 2) Form 8960, checkbox 'Section6013gInd' is not checked and 3) Form 8960, Line 14 'FilingThresholdAmt' equals 125000.	Incorrect Data	Reject	Active
F8960-028	If Form 1040, Line 2 checkbox "Married filing jointly" is checked or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5), then Form 8960, Line 14 'FilingThresholdAmt' must be equal to 250000 or 125000.	Incorrect Data	Reject	Active
F8960-030	If one of the following Form 8960 checkboxes is checked, then the other must not be checked: 'Section6013gInd' or 'Section6013hInd'.	Incorrect Data	Reject	Active
F8962-001	Form 8962, Line 1 'TotalExemptionsCnt' must be equal to Form 1040 or Form 1040A, Line 6d 'TotalExemptionsCnt'.	Data Mismatch	Reject	Active
F8962-002	Form 8962, Line 2a 'ModifiedAGIAmt' must be equal to the (sum of Form 1040, Line 37 'AdjustedGrossIncomeAmt' and Line 8b 'TaxExemptInterestAmt' and Line 20a 'SocSecBnftAmt' and Form 2555, Line 45 'TotalIncomeExclusionAmt' and Line 50 'HousingDeductionAmt' and Form 2555-EZ, Line 18 'ForeignEarnedIncExclusionAmt') minus Form 1040, Line 20b 'TaxableSocSecAmt'.	Math Error	Reject	Active
F8962-004	Form 8962, Line 3 'HouseholdIncomeAmt' must be equal to the sum of Line 2a 'ModifiedAGIAmt' and Line 2b 'TotalDependentsModifiedAGIAmt'.	Math Error	Reject	Active
F8962-005	Form 8962, Line 4 'PovertyLevelAmt' must be equal to the amount from the selected Federal Poverty Level Table (see Form 8962 instructions) based on the family size indicated on Line 1 'TotalExemptionsCnt'.	Incorrect Data	Reject	Active
F8962-006	Form 8962, Line 5 'FederalPovertyLevelPct' must be equal to Line 3 'HouseholdIncomeAmt' divided by Line 4 'PovertyLevelAmt'.	Incorrect Data	Reject	Active
F8962-007	Form 8962, Line 7 'ApplicableFigureRt' must be equal to the figure from table (see Form 8962 instructions - Table 2. Applicable Figure) based on Line 5 'FederalPovertyLevelPct'.	Incorrect Data	Reject	Active
F8962-008	Form 8962, Line 8a 'AnnualContributionAmt' must be equal to Line 3 'HouseholdIncomeAmt' multiplied by Line 7 'ApplicableFigureRt'.	Math Error	Reject	Active
F8962-009	Form 8962, Line 8b 'MonthlyContriHealthCareCvrAmt' must be equal to Line 8a 'AnnualContributionAmt' multiplied by .0833.	Math Error	Reject	Active
F8962-010	Form 8962, Line 35b 'MonthlyContributionAmt' for the Primary must be equal to the amount computed using the worksheet provided in Form 8962 instructions.	Incorrect Data	Reject	Active
F8962-011	Form 8962, Line 36b 'MonthlyContributionAmt' for the Spouse must be equal to the amount computed using the worksheet provided in Form 8962 instructions.	Incorrect Data	Reject	Active
F8962-012	If Form 8962, Line 11D 'AnnualMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 11B 'AnnualPremiumSLCSPAmt' minus (-) Line 11C 'AnnualContributionAmt'.	Math Error	Reject	Active
F8962-013	If Form 8962, Line 12 'MonthCd' has the value "JANUARY" and Line 12D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 12B 'MonthlyPremiumSLCSPAmt' minus (-) Line 12C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-014	If Form 8962, Line 13 'MonthCd' has the value "FEBRUARY" and Line 13D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 13B 'MonthlyPremiumSLCSPAmt' minus (-) Line 13C 'MonthlyContributionAmt'.	Math Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8962-015	If Form 8962, Line 14 'MonthCd' has the value "MARCH" and Line 14D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 14B 'MonthlyPremiumSLCSPAmt' minus (-) Line 14C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-016	If Form 8962, Line 15 'MonthCd' has the value "APRIL" and Line 15D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 15B 'MonthlyPremiumSLCSPAmt' minus (-) Line 15C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-017	If Form 8962, Line 16 'MonthCd' has the value "MAY" and Line 16D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 16B 'MonthlyPremiumSLCSPAmt' minus (-) Line 16C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-018	If Form 8962, Line 17 'MonthCd' has the value "JUNE" and Line 17D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 17B 'MonthlyPremiumSLCSPAmt' minus (-) Line 17C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-019	If Form 8962, Line 18 'MonthCd' has the value "JULY" and Line 18D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 18B 'MonthlyPremiumSLCSPAmt' minus (-) Line 18C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-020	If Form 8962, Line 19 'MonthCd' has the value "AUGUST" and Line 19D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 19B 'MonthlyPremiumSLCSPAmt' minus (-) Line 19C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-021	If Form 8962, Line 20 'MonthCd' has the value "SEPTEMBER" and Line 20D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 20B 'MonthlyPremiumSLCSPAmt' minus (-) Line 20C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-022	If Form 8962, Line 21 'MonthCd' has the value "OCTOBER" and Line 21D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 21B 'MonthlyPremiumSLCSPAmt' minus (-) Line 21C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-023	If Form 8962, Line 22 'MonthCd' has the value "NOVEMBER" and Line 22D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 22B 'MonthlyPremiumSLCSPAmt' minus (-) Line 22C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-024	If Form 8962, Line 23 'MonthCd' has the value "DECEMBER" and Line 23D 'MonthlyMaxPremiumAssistanceAmt' has a non-zero value, then it must be equal to Line 23B 'MonthlyPremiumSLCSPAmt' minus (-) Line 23C 'MonthlyContributionAmt'.	Math Error	Reject	Active
F8962-025	If Form 8962, Line 11E 'AnnualPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 11A 'AnnualPremiumAmt' or Line 11D 'AnnualMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-026	If Form 8962, Line 12 'MonthCd' has the value "JANUARY" and Line 12E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 12A 'MonthlyPremiumAmt' or Line 12D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-027	If Form 8962, Line 13 'MonthCd' has the value "FEBRUARY" and Line 13E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 13A 'MonthlyPremiumAmt' or Line 13D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-028	If Form 8962, Line 14 'MonthCd' has the value "MARCH" and Line 14E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 14A 'MonthlyPremiumAmt' or Line 14D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8962-029	If Form 8962, Line 15 'MonthCd' has the value "APRIL" and Line 15E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 15A 'MonthlyPremiumAmt' or Line 15D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-030	If Form 8962, Line 16 'MonthCd' has the value "MAY" and Line 16E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 16A 'MonthlyPremiumAmt' or Line 16D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-031	If Form 8962, Line 17 'MonthCd' has the value "JUNE" and Line 17E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 17A 'MonthlyPremiumAmt' or Line 17D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-032	If Form 8962, Line 18 'MonthCd' has the value "JULY" and Line 18E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 18A 'MonthlyPremiumAmt' or Line 18D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-033	If Form 8962, Line 19 'MonthCd' has the value "AUGUST" and Line 19E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 19A 'MonthlyPremiumAmt' or Line 19D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-034	If Form 8962, Line 20 'MonthCd' has the value "SEPTEMBER" and Line 20E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 20A 'MonthlyPremiumAmt' or Line 20D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-035	If Form 8962, Line 21 'MonthCd' has the value "OCTOBER" and Line 21E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 21A 'MonthlyPremiumAmt' or Line 21D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-036	If Form 8962, Line 22 'MonthCd' has the value "NOVEMBER" and Line 22E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 22A 'MonthlyPremiumAmt' or Line 22D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-037	If Form 8962, Line 23 'MonthCd' has the value "DECEMBER" and Line 23E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then it must be equal to the smaller of Line 23A 'MonthlyPremiumAmt' or Line 23D 'MonthlyMaxPremiumAssistanceAmt'.	Incorrect Data	Reject	Active
F8962-038	Form 8962, Line 24 'TotalPremiumTaxCreditAmt' must be equal to Line 11E 'AnnualPremiumTaxCreditAllwAmt' or (the sum of Lines 12E through 23E 'MonthlyPremiumTaxCreditAllwAmt').	Incorrect Data	Reject	Active
F8962-039	Form 8962, Line 24 'TotalPremiumTaxCreditAmt' must be equal to zero if an amount is entered when Form 1040 or 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Form 8962, checkbox 'ReliefInd' is not checked.	Incorrect Data	Reject and Stop	Active
F8962-040	Form 8962, Line 25 'TotalAdvancedPTCAmt' must be equal to Line 11F 'AnnualAdvancedPTCAmt' or (the sum of Lines 12F through 23F 'MonthlyAdvancedPTCAmt').	Incorrect Data	Reject	Active
F8962-041	Form 8962, Line 26 'ReconciledPremiumTaxCreditAmt' must be equal to Line 24 'TotalPremiumTaxCreditAmt' minus (-) Line 25 'TotalAdvancedPTCAmt'.	Math Error	Reject	Deleted
F8962-042	Form 8962, Line 27 'ExcessAdvncPaymentAmt' must be equal to Line 25 'TotalAdvancedPTCAmt' minus (-) Line 24 'TotalPremiumTaxCreditAmt'.	Math Error	Reject	Active
F8962-043	Form 8962, Line 28 'AdditionalTaxLimitationAmt' must be equal to the tax limitation amount from the Repayment Limitation table (see Form 8962 instructions) based on Line 5 'FederalPovertyLevelPct' and filing status 'IndividualReturnFilingStatusCd' on Form 1040 or 1040A.	Incorrect Data	Reject	Verbiage Change

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8962-044	Form 8962, Line 29 'PremiumTaxCreditTaxLiabAmt' must be equal to the smaller of Line 27 'ExcessAdvncPaymentAmt' or Line 28 'AdditionalTaxLimitationAmt'.	Incorrect Data	Reject	Deleted
F8962-045	If Form 8962, Line 5 'FederalPovertyLevelPct' is greater than 400, then Line 24 'TotalPremiumTaxCreditAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject and Stop	Active
F8962-046	If Form 8962, Line 35a or Line 36a 'FamilySizeCnt' has a non-zero value, then Line 25 'TotalAdvancedPTCAmt' must have a non-zero value.	Incorrect Data	Reject	Active
F8962-047	If Form 8962, Line 35a or Line 36a 'FamilySizeCnt' has a non-zero value, then Form 1040 or 1040A, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2).	Incorrect Data	Reject	Active
F8962-048	If Form 8962, Part 4 "Shared Policy Allocation", 'PolicyNum' has a value, then at least one of the following must have a value: 'MonthlyPremiumPct' or 'MonthlyPremiumSLCSPpct' or 'MonthlyAdvancedPTCPct'.	Missing Data	Reject	Active
F8962-049	If Form 8962, Line 2b 'TotalDependentsModifiedAGIAmt' has a non-zero value, then Form 1040 or Form 1040A, Line 6c(2) 'DependentSSN' must have a value.	Missing Data	Reject	Active
F8962-050	If Form 8962, Line 35a or Line 36a 'FamilySizeCnt' has a non-zero value, then it must be less than Form 1040 or Form 1040A, Line 6d 'TotalExemptionsCnt'.	Incorrect Data	Reject	Active
F8962-051	If Form 8962, Line 35a 'FamilySizeCnt' and Line 36a 'FamilySizeCnt' both have non-zero values, then their sum must be equal to Form 1040 or Form 1040A 'TotalExemptionsCnt'.	Math Error	Reject	Active
F8962-056	If Form 8962, Line 24 'TotalPremiumTaxCreditAmt' has a non-zero value, then Form 1040 or Form 1040A, Line 6d 'TotalExemptionsCnt' must have a non-zero value.	Incorrect Data	Reject	Active
F8962-057	If Form 8962, Line 11A 'AnnualPremiumAmt' or Line 11B 'AnnualPremiumSLCSPAmt' or Line 11C 'AnnualContributionAmt' or Line 11D 'AnnualMaxPremiumAssistanceAmt' or Line 11E 'AnnualPremiumTaxCreditAllwAmt' or Line 11F 'AnnualAdvancedPTCAmt' has a non-zero value, then the following must not have values: 'SharedPolicyAllocationGrp' and Line 35 'AltCalcForMarriagePrimaryGrp' and Line 36 'AltCalcForMarriageSpouseGrp'.	Incorrect Data	Reject	Active
F8962-300	If Form 8962, Line 11E 'AnnualPremiumTaxCreditAllwAmt' has a non-zero value, then Line 11A 'AnnualPremiumAmt' and Line 11B 'AnnualPremiumSLCSPAmt' and Line 11C 'AnnualContributionAmt' and Line 11D 'AnnualMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-301	If Form 8962, Line 12 'MonthCd' has the value "JANUARY" and Line 12E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 12A 'MonthlyPremiumAmt' and Line 12B 'MonthlyPremiumSLCSPAmt' and Line 12C 'MonthlyContributionAmt' and Line 12D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-302	If Form 8962, Line 13 'MonthCd' has the value "FEBRUARY" and Line 13E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 13A 'MonthlyPremiumAmt' and Line 13B 'MonthlyPremiumSLCSPAmt' and line 13C 'MonthlyContributionAmt' and Line 13D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-303	If Form 8962, Line 14 'MonthCd' has the value "MARCH" and Line 14E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 14A 'MonthlyPremiumAmt' and Line 14B 'MonthlyPremiumSLCSPAmt' and Line 14C 'MonthlyContributionAmt' and Line 14D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8962-304	If Form 8962, Line 15 'MonthCd' has the value "APRIL" and Line 15E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 15A 'MonthlyPremiumAmt' and Line 15B 'MonthlyPremiumSLCSPAmt' and Line 15C 'MonthlyContributionAmt' and Line 15D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-305	If Form 8962, Line 16 'MonthCd' has the value "MAY" and Line 16E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 16A 'MonthlyPremiumAmt' and Line 16B 'MonthlyPremiumSLCSPAmt' and Line 16C 'MonthlyContributionAmt' and Line 16D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-306	If Form 8962, Line 17 'MonthCd' has the value "JUNE" and Line 17E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 17A 'MonthlyPremiumAmt' and Line 17B 'MonthlyPremiumSLCSPAmt' and Line 17C 'MonthlyContributionAmt' and Line 17D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-307	If Form 8962, Line 18 'MonthCd' has the value "JULY" and Line 18E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 18A 'MonthlyPremiumAmt' and Line 18B 'MonthlyPremiumSLCSPAmt' and Line 18C 'MonthlyContributionAmt', and Line 18D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-308	If Form 8962, Line 19 'MonthCd' has the value "AUGUST" and Line 19E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 19A 'MonthlyPremiumAmt' and Line 19B 'MonthlyPremiumSLCSPAmt' and Line 19C 'MonthlyContributionAmt' and Line 19D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-309	If Form 8962, Line 20 'MonthCd' has the value "SEPTEMBER" and Line 20E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 20A 'MonthlyPremiumAmt' and Line 20B 'MonthlyPremiumSLCSPAmt' and Line 20C 'MonthlyContributionAmt' and Line 20D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-310	If Form 8962, Line 21 'MonthCd' has the value "OCTOBER" and Line 21E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 21A 'MonthlyPremiumAmt' and Line 21B 'MonthlyPremiumSLCSPAmt' and Line 21C 'MonthlyContributionAmt' and Line 21D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-311	If Form 8962, Line 22 'MonthCd' has the value "NOVEMBER" and Line 22E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 22A 'MonthlyPremiumAmt' and Line 22B 'MonthlyPremiumSLCSPAmt' and Line 22C 'MonthlyContributionAmt' and Line 22D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-312	If Form 8962, Line 23 'MonthCd' has the value "DECEMBER" and Line 23E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 23A 'MonthlyPremiumAmt' and Line 23B 'MonthlyPremiumSLCSPAmt' and line 23C 'MonthlyContributionAmt' and Line 23D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values.	Missing Data	Reject	Active
F8962-313	If Form 8962, Line 9 'SharePolicyMarriedAltCalcInd' has a choice of "Yes" indicated, then Line 30a 'PolicyNum' must have a value or (Line 35a or Line 36a 'FamilySizeCnt') must have a value greater than zero.	Missing Data	Reject	Active
F8962-314	If Form 8962, Line 9 'SharePolicyMarriedAltCalcInd' has a choice of "No" indicated, then Line 10 'Form1095ASameMonthlyAmtInd' must have a choice of "Yes" or "No" indicated.	Missing Data	Reject	Active
F8962-315	If Form 8962, Line 10 'Form1095ASameMonthlyAmtInd' has a choice of "Yes" indicated, then Line 11E 'AnnualPremiumTaxCreditAllwAmt' must have a non-zero value.	Missing Data	Reject	Deleted

Rule Number	Rule Text	Error Category	Severity	Rule Status
F8962-316	If Form 8962, Line 10 'Form1095ASameMonthlyAmtInd' has a choice of "No" indicated, then 'MonthlyPTCCalculationGrp' must have a value.	Missing Data	Reject	Verbiage Change
F8962-317	Form 8962, Line 35c 'StartMonthNumberCd' must not be after Line 35d 'EndMonthNumberCd'.	Incorrect Data	Reject	Active
F8962-318	Form 8962, Line 36c 'StartMonthNumberCd' must not be after Line 36d 'EndMonthNumberCd'.	Incorrect Data	Reject	Active
F8962-319	Form 8962, Part 4 "Shared Policy Allocation", 'StartMonthNumberCd' must not be after 'EndMonthNumberCd'.	Incorrect Data	Reject	Active
F8962-320	'MonthCd' on Form 8962, Lines 12 through Line 23 must be unique.	Incorrect Data	Reject	Active
F8962-321	If Form 8962, Line 11C 'AnnualContributionAmt' has a non-zero value, then it must be equal to Line 8a 'AnnualContributionAmt'.	Incorrect Data	Reject	New
F8962-322	Each 'MonthlyContributionAmt' on Form 8962, Lines 12C through 23C that has a non-zero value must be equal to the amount computed using the Form 8962 instructions.	Incorrect Data	Reject	New
F8962-341	Form 8962, Line 26 'ReconciledPremiumTaxCreditAmt' must be equal to Line 24 'TotalPremiumTaxCreditAmt' minus (-) Line 25 'TotalAdvancedPTCAmt'.	Math Error	Reject	New
F8962-344	Form 8962, Line 29 'PremiumTaxCreditTaxLiabAmt' must be equal to the smaller of Line 27 'ExcessAdvncPaymentAmt' or Line 28 'AdditionalTaxLimitationAmt'.	Incorrect Data	Reject	New
F8965-001	If Form 8965, Part III, Line d checkbox 'AllYearInd' is not checked, then at least one of the following checkboxes in 'MonthIndicatorGrp' must be checked: Line e 'JanuaryInd' or Line f 'FebruaryInd' or Line g 'MarchInd' or Line h 'AprilInd' or Line i 'MayInd' or Line j 'JuneInd' or Line k 'JulyInd' or Line l 'AugustInd' or Line m 'SeptemberInd' or Line n 'OctoberInd' or Line o 'NovemberInd' or Line p 'DecemberInd'.	Missing Data	Reject	Active
F926-001-01	Form 926, 'TransfereeEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
F9465-001-02	Form 9465, Line 9 'TotalTaxDueAmt' must not be greater than 50000. If the tax due amount is greater than 50000, complete and mail Form 9465 with Form 433-F to the mailing address provided on www.irs.gov .	Incorrect Data	Reject	Active
F9465-014	Form 9465, Line 1 'PrimarySSN' must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F9465-015	If Form 9465, Line 1 'SpouseSSN' has a value, then it must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
F9465-016-01	If Form 9465, Line 13a 'RoutingTransitNum' has a value, then Line 13b 'BankAccountNum' must also have a value.	Missing Data	Reject	Active
F9465-017-01	If Form 9465, Line 13b 'BankAccountNum' has a value, then Line 13a 'RoutingTransitNum' must also have a value.	Missing Data	Reject	Active
F9465-018-01	In Form 9465, one of the following must have a value: Line 3 Home 'PhoneNum' or Line 4 Work 'PhoneNum' or Line 3 Home 'ForeignPhoneNum' or Line 4 Work 'ForeignPhoneNum'.	Missing Data	Reject	Active
F9465-019-01	If IRS Payment Record is present in the return, then Form 9465, Line 8 'PaymentAmt' must be equal to 'PaymentAmt' in IRS Payment Record.	Incorrect Data	Reject	Active
F9465-020-01	If Form 9465, Line 1a 'SpouseName' has a value, then 'SpouseNameControlTxt' must also have a value.	Missing Data	Reject	Active
F9465-026	Form 9465, Line 14 checkbox 'PayrollDeductionAgreementInd' must not be checked. If the Payroll Deduction Agreement box is checked, complete and mail Form 9465 with Form 2159 to the mailing address provided on www.irs.gov .	Incorrect Data	Reject	Active
F9465-027	Form 9465, Line 10 'PaymentDueAmt' can not be less than Line 11 'CalculatedMonthlyPymtAmt'. If the payment due amount is less than Line 11, calculated monthly payment amount, complete and mail Form 9465 with Form 433-F to the mailing address provided on www.irs.gov .	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
F9465-029	If Form 9465 is attached to Form 1040 or Form 1040A or Form 1040EZ or Form 1040PR or Form 1040SS, then 'F9465TaxReturnTypeCd' must not have the following values: "FORM 940" or "FORM 940PR" or "FORM 941" or "FORM 941PR" or "FORM 941SS" or "FORM 943" or "FORM 943PR" or "FORM 944" or "FORM 945" or "FORM 720" or "FORM 2290".	Incorrect Data	Reject	Active
F9465-030	If Form 9465 'F9465TaxReturnTypeCd' has a value of "FORM 1040" or "FORM 1040A" or "FORM 1040EZ" or "FORM 1040SS" or "FORM 1040PR", then 'IATaxYrDt' must have a value.	Missing Data	Reject	Active
F982-003-01	If Form 982, Line 1d 'DschrgQlfyRealPropBusIndbtInd' is checked, Line 4 'ExclIdForDschrgQlfyRealPropAmt' must have a non-zero value.	Missing Data	Reject	Active
F982-004-01	If Form 982, Line 1c 'DischargeOfQlfyFarmlndbtInd' checkbox is checked and Lines 1a 'DschrgOfIndbtInATitle11CaseInd', Line 1b 'DschrgIndbtExtentInsolventInd', and Line 1d 'DschrgQlfyRealPropBusIndbtInd' checkboxes are not checked, then Line 10a 'ExcludedToReduceBasisOfPropAmt' must equal zero if an amount is entered.	Incorrect Data	Reject	Active
F982-005-01	If Form 982, Line 5 'ExcludedUnderSection108b5Amt' has a non zero value, then the [ElectionToReduceBasisOfDeprecPropUnderIRC1017Statement] must be attached.	Missing Document	Reject	Active
F982-011	Form 982, line 10b 'ExcludedToReducePrinResAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
F982-012	Form 982, line 1e 'DischargeOfQualifiedPrinResInd' must not be checked.	Incorrect Data	Reject	Active
FPYMT-045-02	'EstimatedPaymentDueDt' in the IRS ES Payment Record must not be the same as another IRS ES Payment Record filed with the same return.	Incorrect Data	Reject	Active
FPYMT-068-01	'PaymentAmt' in the IRS Payment Record must not be greater than 99,999,999.	Incorrect Data	Reject	Active
FPYMT-069-01	'PaymentAmt' in the IRS ES Payment Record must not be greater than 99,999,999.	Incorrect Data	Reject	Active
FPYMT-071-01	'RequestedPaymentDt' in the IRS Payment Record must not be more than 5 days prior to the received date.	Incorrect Data	Reject	Active
FPYMT-072-01	If the return is received on or before the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must be on the due date or before the due date.	Incorrect Data	Reject	Active
FPYMT-074-01	If the return is received after the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must not be later than the date the return was received.	Incorrect Data	Reject	Active
FPYMT-086	'EstimatedPaymentDueDt' in the IRS ES Payment Record must not be more than 5 days prior to the received date.	Incorrect Data	Reject	Active
FPYMT-087	'EstimatedPaymentDueDt' in the IRS ES Payment Record must not be more than one year after the received date.	Incorrect Data	Reject	Active
FPYMT-088	'EstimatedPaymentDueDt' in the IRS ES Payment Record must be 04/15/2015 or 6/15/2015 or 09/15/2015 or 01/15/2016.	Incorrect Data	Reject	Active
FPYMT-089	'PaymentAmt' in the IRS Payment Record must not be more than 200% of 'OwedAmt'. If a value is not provided for 'OwedAmt', treat that value as zero.	Incorrect Data	Reject	Active
FT-001-01	If Form T, Part I, Line 5a, 'OtherConsiderationAmt' has a non-zero value, then the literal on Part I, Line 5b, 'OtherConsiderationNatureTxt' must have a value.	Missing Data	Reject	Active
FT-002-01	If Form T, Part III, Line 5a, 'OtherConsiderationAmt' has a non-zero value, then the literal on Part III, Line 5b, 'OtherConsiderationNatureTxt' must have a value.	Missing Data	Reject	Active
FT-003-03	If Form T, Part I, Line 3b 'AcquiredDt' has a value, then the date must be after December 31, 2013 but before January 1, 2015.	Incorrect Data	Reject	Active
FT-004-03	If Form T, Part III, Line 3b 'SaleDt' has a value, then the date must be after December 31, 2013 but before January 1, 2015.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
FW2-001-01	The sum of all Form W-2s Line 1 'WagesAmt' must not be greater than the sum of [Form 1040, Line 7 'WagesSalariesAndTipsAmt' and (sum of all Schedule C (Form 1040), Line 1 'TotalGrossReceiptsAmt' when Line 1 checkbox 'StatutoryEmployeeFromW2Ind' is checked) and (sum of all Schedule C-EZ (Form 1040), Line 1 'TotalGrossReceiptsAmt' when Line 1 checkbox 'StatutoryEmployeeFromW2Ind' is checked)] unless Form 8958 or Form 8839 is present in the return. When evaluating this, a tolerance of \$5.00 is allowed.	Math Error	Reject	Active
FW2-002	Form W-2, Line 1 'WagesAmt' must have a value greater than zero unless Combat Pay has been excluded from income.	Incorrect Data	Reject	Active
FW2-003-01	Form W-2, Line a, 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Data Mismatch	Reject	Active
FW2-007-01	'CityNm' of Form W-2, Line C 'EmployerUSAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2-008-01	'CityNm' of Form W-2, Line C 'EmployerForeignAddress' must contain at least three characters.	Incorrect Data	Reject	Active
FW2-499	Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	Active
FW2-502	Form W-2, Line B 'EmployerEIN' must match data in the eFile database.	Incorrect Data	Reject	Active
FW2-505-01	Form W-2, Line B 'EmployerEIN' was issued after the Tax Year in the Return Header.	Incorrect Data	Reject	Active
FW2G-001	If Form W-2G, Line 2 'FederalIncomeTaxWithheldAmt' has a value greater than zero, then it must be less than Line 1 'GamblingWinGrossWinningAmt'.	Incorrect Data	Reject	Active
FW2G-002	Form W-2G, 'PayerSSN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	Active
FW2G-003	Form W-2G, 'PayerEIN' is invalid for processing an Individual e-filed return.	Incorrect Data	Reject	Active
FW2G-007-01	If Form W-2G, Payer Address is a US Address, then the first five digits of the 'ZipCd' must be within the valid ranges of zip codes for the corresponding 'StateAbbreviationCd'. See Publication 4164.	Incorrect Data	Reject	Active
FW2G-008	The sum of all Form W-2G, 'GamblingWinGrossWinningAmt' must be less than or equal to at least one of the following: the sum of all Schedule C (Form 1040), Line 1 'TotalGrossReceiptsAmt', or Schedule C-EZ (Form 1040), Line 1 'TotalGrossReceiptsAmt', or the sum of all 'OtherIncomeAmt' in [OtherIncomeTypeStatement] for which the corresponding 'OtherIncomeLitCd' has the value "GAMBLING WINNINGS".	Incorrect Data	Reject	Active
FW2G-009-01	If Form W-2G, Line 14 'GamblingWinningAmt' has a non-zero value, then Line 13 'StateAbbreviationCd' and 'PayerStateIdNum' must have a value.	Incorrect Data	Reject	Active
FW2G-502	Form W-2G, 'PayerEIN' must match data in the e-File database.	Database Validation Error	Reject	Active
FW2G-505-01	Form W-2G, 'PayerEIN' was issued after the 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
FW2G-599	Form W-2G, 'PayerSSN' must match data in the e-File database.	Database Validation Error	Reject	Active
IND-001-01	'PreparerSSN' in the Return Header must not be all zeros or all nines.	Incorrect Data	Reject	Active
IND-002	The 'TaxPeriodEndDate' in the Submission Manifest must be less than the "Received Date".	Incorrect Data	Reject	Active
IND-005-01	If Form 9465 and IRS Payment Record are present in the return, then Form 9465, 'PaymentAmt' must be equal to 'PaymentAmt' in IRS Payment Record.	Incorrect Data	Reject	Active
IND-006	'SpouseSSN' in the Return Header must not be equal to 'PrimarySSN' in the Return Header.	Incorrect Data	Reject	Active
IND-007-01	If checkbox 'ProtectiveSec108IELCRecordInd' is checked in the return, then [GeneralDependencyMedium] with Description beginning with 'Section 108(i) election explanation' must be attached to the return.	Missing Document	Reject	Active
IND-010	'TaxYr' must equal the year of the 'TaxPeriodBeginDt' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-011	'TaxYr' must equal the year of the 'TaxPeriodEndDt' ("YYYY" digits) in the Submission Manifest.	Incorrect Data	Reject and Stop	Active
IND-012-01	If 'WagesLiteralCd' in [WagesNotShownSchedule] has the value "FEC", then [FECRecord] must be present in the return.	Missing Document	Reject	Active
IND-013-01	In the Return Header, 'PreparerSSN' or 'PTIN' or 'STIN' or 'PreparerFirmEIN' must have a value, if any one of the following is true: (1) checkbox 'SelfEmployedInd' is checked; (2) 'PreparerPersonNm' or 'PreparerFirmName' or 'PreparerUSAddress' or 'PreparerForeignAddress' has a value.	Missing Data	Reject	Active
IND-014-02	'EmployeeTIN' and 'EmployeeNameControlTxt' in [FECRecord] must be the same as ['PrimarySSN' and 'PrimaryNameControlTxt'] or ['SpouseSSN' and 'SpouseNameControlTxt'] in the Return Header.	Incorrect Data	Reject	Active
IND-015	If checkbox 'WorkPerformedResidingInUSInd' is checked in [FECRecord], then 'USAddress' must have a value.	Incorrect Data	Reject	Active
IND-016	If 'USAddress' has a value in [FECRecord], then checkbox 'WorkPerformedResidingInUSInd' must be checked.	Missing Data	Reject	Active
IND-018-02	If 'PrimaryDeathDt' has a value in the return, then 'InCareOfNm' in the Filer address in the Return Header must have a value.	Missing Data	Reject	Active
IND-019-02	If 'SpouseDeathDt' has a value in the return, then 'InCareOfNm' in the Filer address in the Return Header must have a value.	Missing Data	Reject	Active
IND-020-01	If 'PaidPreparerInformationGrp' is present in the Return Header, then 'NonPaidPreparerCd' must not have a value in the return.	Incorrect Data	Reject	Active
IND-021-01	If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and 'PrimarySignaturePIN' has a value, then 'PrimaryBirthDt' must have a value.	Missing Data	Reject	Active
IND-022-01	If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and 'SpouseSignaturePIN' has a value, then 'SpouseBirthDt' must have a value.	Missing Data	Reject	Active
IND-023-01	If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner" and 'PrimarySignaturePIN' has a value, then 'PrimaryBirthDt' must have a value.	Missing Data	Reject	Active
IND-024-01	If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner" and 'SpouseSignaturePIN' has a value, then 'SpouseBirthDt' must have a value.	Missing Data	Reject	Active
IND-025-01	If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line", and 'PrimaryBirthDt' has a value, then 'PrimaryPriorYearAGIAmt' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'IdentityProtectionPIN' must have a value.	Missing Data	Reject	Active
IND-026-01	If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner", and 'PrimaryBirthDt' has a value, then 'PrimaryPriorYearAGIAmt' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'IdentityProtectionPIN' must have a value.	Missing Data	Reject	Active
IND-027-01	If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line", and 'SpouseBirthDt' has a value, then 'SpousePriorYearAGIAmt' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpouseIdentityProtectionPIN' must have a value.	Missing Data	Reject	Active
IND-028-01	If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner", and 'SpouseBirthDt' has a value, then 'SpousePriorYearAGIAmt' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpouseIdentityProtectionPIN' must have a value.	Missing Data	Reject	Active
IND-029-01	If 'WagesLiteralCd' in [WagesNotShownSchedule], has the value "FEC", then the corresponding 'WagesNotShownAmt' must be equal to the sum of the 'ForeignEmployerCompensationAmt' from all of the FEC Records present in the return. When evaluating this a tolerance of \$5 is allowed.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-031-01	'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGIAmt' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active
IND-032-01	'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpousePriorYearAGIAmt' in the Return Header must match the e-File database.	Incorrect Data	Reject	Active
IND-033-02	The year of 'PrimaryDeathDt' must not be less than 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
IND-034-02	The year of 'SpouseDeathDt' must not be less than 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
IND-035-01	'PrimaryDeathDt' in the return must match that in the e-File database.	Database Validation Error	Reject	Active
IND-036-01	'SpouseDeathDt' in the return must match that in the e-File database.	Database Validation Error	Reject	Active
IND-037-01	If 'PrimaryDeathDt' has a value, then the Filer address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject	Active
IND-038-01	If 'SpouseDeathDt' has a value, then the Filer address in the Return Header must not be a Foreign Address.	Incorrect Data	Reject	Active
IND-039-01	If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeNm' must have a value.	Incorrect Data	Reject	Active
IND-040-01	If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePhoneNum' must have a value.	Incorrect Data	Reject	Active
IND-041	If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePIN' must have a value.	Incorrect Data	Reject	Active
IND-042-01	If checkbox 'PowerOfAttorneySignedByInd' is checked in the return, then checkbox 'SurvivingSpouseInd' must not be checked.	Incorrect Data	Reject	Active
IND-043-01	If checkbox 'PowerOfAttorneySignedByInd' is checked in the return, then checkbox 'PersonalRepresentativeInd' must not be checked.	Incorrect Data	Reject	Active
IND-044-01	If checkbox 'PowerOfAttorneySignedByInd' is checked in the return, then 'PrimaryDeathDt' must not have a value.	Incorrect Data	Reject	Active
IND-045-01	If checkbox 'PowerOfAttorneySignedByInd' is checked in the return, then 'SpouseDeathDt' must not have a value.	Incorrect Data	Reject	Active
IND-046	Form 8862 must be present in the return. e-File database indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance.	Incorrect Data	Reject	Active
IND-049-01	Tax returns from the U.S. Possessions of American Samoa, Guam, U.S. Virgin Islands and the Commonwealth of the Northern Mariana Islands may not be electronically filed.	Unsupported	Reject	Active
IND-052	The TIN present in the IRS Submission Manifest must be equal to the Primary SSN in the Return Header.	Data Mismatch	Reject and Stop	Active
IND-053-01	The 'IPAddress' in the Return Header must not equal all zeros.	Incorrect Data	Reject	Active
IND-054-01	If filing status is "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), then 'SpouseSignaturePIN' must not have a value in the Return Header.	Incorrect Data	Reject	Active
IND-055-02	'AddressLine2Txt' in the Return Header must not have a value.	Incorrect Data	Reject	Active
IND-056-01	If 'PrimarySignaturePIN' has a value in the Return Header, then 'PrimaryPINEnteredByCd' must have a value.	Missing Data	Reject	Active
IND-057-01	If 'SpouseSignaturePIN' has a value in the Return Header, then 'SpousePINEnteredByCd' must have a value.	Missing Data	Reject	Active
IND-058-01	If 'PrimarySignaturePIN' has a value in the Return Header, then 'PrimarySignatureDt' must have a value.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-059-01	If 'SpouseSignaturePIN' has a value in the Return Header, then 'SpouseSignatureDt' must have a value.	Missing Data	Reject	Active
IND-060	'IdentityProtectionPIN' in the Return Header must not equal all zeroes.	Incorrect Data	Reject and Stop	Active
IND-061	IRS ES Payment Record must not be present in a prior year return.	Incorrect Data	Reject	Active
IND-062	IP Address of the Transmitter must have a value.	Missing Data	Reject	Active
IND-063	Timestamp of the Transmitter must have a value.	Missing Data	Reject	Active
IND-064	IP Address of the Transmitter must be a valid IP Address.	Incorrect Data	Reject	Active
IND-066	'SpouseIdentityProtectionPIN' in the Return Header must not equal all zeroes.	Incorrect Data	Reject and Stop	Active
IND-067	As a paid tax preparer of a tax return claiming Earned income Tax Credit, you must complete and submit Form 8867 to IRS with the original submission of each return. Failure to submit Form 8867 is a violation of IRC Sec 6695(g) and a \$500 penalty may be imposed per return.	Missing Data	Alert	Active
IND-180	Primary taxpayer's Identity Protection Personal Identification Number (IP PIN) must match the e-File database. Please double check your entry and resubmit your return with the correct number.	Database Validation Error	Reject and Stop	Active
IND-181	The Primary Taxpayer did not enter a valid Identity Protection Personal Identification Number (IP PIN). Please visit www.irs.gov/get-an-ippin for further information and resubmit your return with the correct number.	Database Validation Error	Reject and Stop	Active
IND-182	The Spouse Identity Protection Personal Identification Number (IP PIN) must match the e-File database. Please double check your entry and resubmit your return with the correct number.	Database Validation Error	Reject and Stop	Active
IND-183	The Spouse did not enter a valid Identity Protection Personal Identification Number (IP PIN). Please visit www.irs.gov/get-an-ippin for further information and resubmit your return with the correct number.	Database Validation Error	Reject and Stop	Active
IND-184	Prior Year returns can only be filed by Practitioner and are currently not accepted for Online filers.	Incorrect Data	Reject and Stop	Active
IND-508	Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return for which filing status is Married Filing Jointly or [filing status is Married Filing Separately and the Spouse exemption is claimed].	Database Validation Error	Reject	Active
IND-510	Spouse SSN in the Return Header must not be equal to the Primary SSN on another tax return.	Duplicate Condition	Reject	Active
IND-512-01	Each Dependent's SSN (or Qualifying Child Identifying Number on Form 1040SS(PR)) on this return must not match the Spouse SSN on another return.	Incorrect Data	Reject	Active
IND-513	The Spouse SSN in the Return Header must not be equal to the Spouse SSN in another return filed for the same tax year.	Duplicate Condition	Reject	Active
IND-515	The Primary SSN in the Return Header must not be equal to the Primary SSN in another return filed for the same tax year.	Duplicate Condition	Reject	Active
IND-521-01	The Year of Birth of the Primary SSN must not be greater than the 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
IND-531-01	If Primary Date of Death has a value in the e-File database, then it must not be prior to the 'TaxYr' in the Return Header.	Database Validation Error	Reject	Active
IND-532-01	If Spouse Date of Death has a value in the e-File database, then it must not be prior to the 'TaxYr' in the Return Header.	Database Validation Error	Reject	Active
IND-570-01	The Year of Birth of the Spouse SSN must not be greater than the 'TaxYr' in the Return Header.	Database Validation Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-664-01	If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "Self-Select On-Line".	Database Validation Error	Reject	Active
IND-665-01	If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "Self-Select Practitioner".	Database Validation Error	Reject	Active
IND-666-01	If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "Self-Select On-Line".	Database Validation Error	Reject	Active
IND-667-01	If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "Self-Select Practitioner".	Database Validation Error	Reject	Active
IND-672-01	In the Return Header, if 'PINTypeCd' has the value "Practitioner" or "Self-Select Practitioner", then 'PractitionerPINGrp' must have a value.	Missing Data	Reject	Active
IND-673-01	In the Return Header, if 'PINTypeCd' has the value "Self-Select On-Line", then 'PractitionerPINGrp' must not have a value.	Missing Data	Reject	Active
IND-674-01	If the Primary Taxpayer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "Self-Select On-Line".	Database Validation Error	Reject	Active
IND-675-01	If the Primary Taxpayer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "Self-Select Practitioner".	Database Validation Error	Reject	Active
IND-679-01	If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "Self-Select On-Line".	Database Validation Error	Reject	Active
IND-680-01	If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "Self-Select Practitioner".	Database Validation Error	Reject	Active
IND-689-01	The year of the 'PrimarySignatureDt' in the Return Header must be equal to the processing year.	Missing Document	Reject	Active
IND-694-01	If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner", then 'JuratDisclosureCd' must have the value "Self Select PIN By ERO".	Incorrect Data	Reject	Active
IND-695-01	If 'PINTypeCd' in the Return Header has the value "Practitioner", then 'JuratDisclosureCd' must have the value "Practitioner PIN".	Incorrect Data	Reject	Active
IND-696-01	If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line", then 'JuratDisclosureCd' must have the value "Online Self Select PIN".	Incorrect Data	Reject	Active
IND-699-01	If 'PINTypeCd' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGIAmt' and 'PrimaryPriorYearPIN' and 'PrimaryElectronicFilingPIN' and 'SpousePriorYearAGIAmt' and 'SpousePriorYearPIN' and 'SpouseElectronicFilingPIN'.	Incorrect Data	Reject	Active
IND-769	'IdentityProtectionPIN' in the Return Header must be numeric digits.	Incorrect Data	Reject and Stop	Active
IND-770	'SpouseIdentityProtectionPIN' in the Return Header must be numeric digits.	Incorrect Data	Reject and Stop	Active
IND-901	The Primary SSN in the Return Header has been locked because Social Security Administration records indicate the number belongs to a deceased individual.	Database Validation Error	Reject and Stop	Active
IND-902	The Primary SSN in the Return Header has been locked. The account was locked per the taxpayer's request.	Database Validation Error	Reject and Stop	Active
IND-903	The Primary SSN in the Return Header has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.	Database Validation Error	Reject and Stop	Disabled
IND-904	The Primary SSN in the Return Header has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.	Database Validation Error	Reject and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
IND-931-01	The Dependent SSN (or Qualifying Child Identifying Number on Form 1040-SS (PR)) has been locked because Social Security Administration records indicate the number belongs to a deceased individual.	Database Validation Error	Reject and Stop	Active
IND-932-01	The Dependent SSN (or Qualifying Child Identifying Number on Form 1040-SS (PR)) claimed on your return has been locked. The account was locked per the taxpayer's request.	Database Validation Error	Reject and Stop	Active
IND-934-01	The Dependent SSN (or Qualifying Child Identifying Number on Form 1040-SS (PR)) claimed on your return has been locked. The account was locked per the request of the dependent's parent or guardian.	Database Validation Error	Reject and Stop	Active
IND-941	The Spouse SSN in the Return Header has been locked because Social Security Administration records indicate the number belongs to a deceased individual.	Database Validation Error	Reject and Stop	Active
IND-942	The Spouse SSN in the Return Header has been locked. The account was locked per the taxpayer's request.	Database Validation Error	Reject and Stop	Active
IND-943	The Spouse SSN in the Return Header has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN.	Database Validation Error	Reject and Stop	Active
IND-944	The Spouse SSN in the Return Header has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian.	Database Validation Error	Reject and Stop	Active
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject and Stop	Active
R0000-004-01	'ReturnTypeId' (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject and Stop	Active
R0000-007-02	For US Addresses, the first five digits of 'ZipCd' of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding 'StateAbbreviationCd'. See Publication 4164.	Incorrect Data	Reject	Active
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject	Active
R0000-020-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AA" then the first three digits of the 'ZipCd' must be 340.	Incorrect Data	Reject	Active
R0000-022-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AE" then the first three digits of the 'ZipCd' must be in the range 090 - 098.	Incorrect Data	Reject	Active
R0000-024-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AP" then first three digits of the 'ZipCd' must be in the range 962 - 966.	Incorrect Data	Reject	Active
R0000-030-01	In the Return Header, if 'PractitionerPINGrp' is provided, then 'EFIN' in the 'PractitionerPINGrp' must be the same as 'EFIN' in the 'OriginatorGrp'.	Data Mismatch	Reject	Active
R0000-046-01	For US Addresses, the fourth and fifth digit of the 'ZipCd' of the Filer's address in the Return Header cannot both be zeros ("00"), except when the 'ZipCd' is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	Active
R0000-051-01	'FederalSubmissionTypeId' in the IRS Submission Manifest must match 'ReturnTypeId' indicated in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-052-01	'TaxYr' specified in the IRS Submission Manifest must match 'TaxYr' in the Return Header.	Data Mismatch	Reject and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-054-01	The 'EFIN' in the IRS Submission Manifest must match 'EFIN' in the 'OriginatorGrp' in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-057-01	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject	Active
R0000-058-01	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	Active
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject and Stop	Active
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject and Stop	Active
R0000-075-02	'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	Active
R0000-080-01	'TaxPeriodBeginDt' present in the IRS Submission Manifest must match 'TaxPeriodBeginDt' provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-081-01	'TaxPeriodEndDt' present in the IRS Submission Manifest must match 'TaxPeriodEndDt' provided in the Return Header.	Data Mismatch	Reject and Stop	Active
R0000-082	'TaxPeriodBeginDt' and 'TaxPeriodEndDt' must be provided in the IRS Submission Manifest.	Missing Data	Reject and Stop	Active
R0000-087-02	'PreparerFirmEIN' in the Return Header must not equal all zeros or all nines.	Incorrect Data	Reject	Active
R0000-088-01	The eight numeric digits of the PTIN (of the Paid Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	Active
R0000-090	The Imperfect Return Indicator in the Return Header was checked but does not meet the conditions of an imperfect return.	Database Validation Error	Alert	Active
R0000-092-01	'PrimarySSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	Active
R0000-093-01	If 'SpouseSSN' in the Return Header has a value, then it must be within the valid range of SSN/ITIN and must not be an ATIN.	Incorrect Data	Reject	Active
R0000-095-02	'PrimarySignaturePIN' in the Return Header must not equal all zeros.	Incorrect Data	Reject	Active
R0000-096-02	'SpouseSignaturePIN' in the Return Header must not equal all zeros.	Incorrect Data	Reject	Active
R0000-113-01	The eight numeric digits of the STIN (of the Paid Preparer) following the letter S, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	Active
R0000-114	The Submission Manifest's 'TaxPeriodBeginDt' value for month and day should be January 1.	Incorrect Data	Reject	Active
R0000-115	The Submission Manifest's 'TaxPeriodEndDt' value for month and day should be December 31.	Incorrect Data	Reject	Active
R0000-116-02	If the Filer has a US address in the Return Header and if the value of 'CityNm' is "APO" or "DPO" or "FPO", then 'StateAbbreviationCd' must have the value "AA", "AE" or "AP".	Incorrect Data	Reject	Active
R0000-117-01	If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AA", "AE" or "AP" then the 'CityNm' must be "APO" OR "DPO" OR "FPO".	Incorrect Data	Reject	Active
R0000-118-01	If first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then 'OriginatorTypeCd' in the Return Header must have the value "OnlineFiler".	Incorrect Data	Reject and Stop	Active
R0000-119-01	If 'OriginatorTypeCd' in the Return Header has the value "OnlineFiler", then the first two digits of the EFIN in the IRS Submission Manifest must be 10 or 21 or 32 or 44 or 53.	Incorrect Data	Reject and Stop	Active
R0000-120	The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>.	Unsupported	Reject and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-121	The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.	Unsupported	Reject and Stop	Active
R0000-123-01	If 'NameLine1Txt' in the Return Header contains an ampersand, then 'SpouseSSN' in the Return Header must have a value.	Missing Data	Reject	Active
R0000-125-01	'NameLine1Txt' in the Return Header must contain a less-than sign (<).	Incorrect Data	Reject	Active
R0000-126-01	There can be no more than two less-than signs (<) in 'NameLine1Txt' in the Return Header.	Incorrect Data	Reject	Active
R0000-127-01	The character following the first less-than sign in 'NameLine1Txt' in the Return Header must be an alphabetic character.	Incorrect Data	Reject	Active
R0000-129-01	The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing.	Incorrect Data	Reject	Active
R0000-130-01	The 4th and 5th digits of the 'SpouseSSN' in the Return Header must be equal to "00" for testing.	Incorrect Data	Reject	Active
R0000-142-01	If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return. In future years, tax returns may be rejected if an SSN, or any number that is not a valid PTIN, is included in this field.	Incorrect Data	Alert	Active
R0000-143	'TaxYr' in the IRS Submission Manifest must have a value.	Missing Data	Reject and Stop	Active
R0000-180	'TaxYr' specified in the Submission Manifest must equal the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return.	Incorrect Data	Reject and Stop	Active
R0000-192	Phone Number provided in the return must not be all zeros.	Incorrect Data	Reject	Active
R0000-193	Bank Account Number provided in the return must not be all zeros.	Incorrect Data	Reject	Active
R0000-194	Return must not be a duplicate of a previously accepted return.	Duplicate Condition	Reject and Stop	Active
R0000-500-01	'PrimarySSN' and 'PrimaryNameControlTxt' in the Return Header must match the e-File database.	Database Validation Error	Reject and Stop	Active
R0000-503-02	'SpouseSSN' and the 'SpouseNameControlTxt' in the Return Header (or Line 6b 'ExemptSpouseNameControlTxt' in the return - For 1040/1040A returns) must match the e-File database.	Database Validation Error	Reject and Stop	Active
R0000-504-02	Each 'DependentSSN' and the corresponding 'DependentNameControlTxt' that has a value on Line 6c(2) of the return, must match the SSN and Name Control in the e-File database.	Database Validation Error	Reject	Active
R0000-507-01	'DependentSSN' on Line 6c(2) of the return was used as a Dependent SSN in a previously filed tax return for the same tax period.	Duplicate Condition	Reject	Active
R0000-530-02	If Line 4 checkbox "Head of household" is checked in the return (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then 'SpouseSSN' in the Return Header and Line 6b 'ExemptSpouseNameControlTxt' must have a value.	Incorrect Data	Reject and Stop	Active
R0000-533-02	If a Dependent's Date of Death has a value in the e-File database, then it must not be prior to 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
R0000-534-01	If Line 3 checkbox "Married filing Separately" is checked in the return (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6b checkbox 'ExemptSpouseInd' is checked, then 'SpouseSSN' in the Return Header and Line 6b 'ExemptSpouseNameControlTxt' must have a value.	Incorrect Data	Reject and Stop	Active
R0000-544-02	The 'PrimarySSN' must not be the same as a 'DependentSSN' on another tax return if any dependents are listed in this return.	Database Validation Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
R0000-571-02	For each DependentSSN in the tax return, the Year of Birth in the e-File database must not be greater than 'TaxYr' in the Return Header.	Database Validation Error	Reject	Active
R0000-902-01	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject and Stop	Active
R0000-904-03	Software ID in the Return Header must have passed testing for the form family and 'TaxYr'.	Database Validation Error	Reject and Stop	Active
R0000-905-01	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject and Stop	Active
R0000-906-02	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	Active
S8812-F1040-001-02	If Schedule 8812 (Form 1040A or Form 1040) is present in the return, then the number of Line 6c(2) 'DependentSSN's on Form 1040 that are ITINs, with the corresponding Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked must match the total number of 'QualifiedChildDepdWithITINGrp' in Schedule 8812 (Form 1040A or Form 1040), Part I, with checkboxes 'QlfyChildDepdWithITINYesInd' or 'QlfyChildDepdWithITINNoInd' checked.	Incorrect Data	Reject	Active
SA-F1040-001-03	If Schedule A (Form 1040), Line 15 'TotalInterestPaidAmt' has a non-zero value, then one of the following must have a non-zero value: Line 10 'RptHomeMortgIntAndPointsAmt' or Line 11 'Form1098HomeMortgIntNotRptAmt' or Line 12 'Form1098PointsNotReportedAmt' or Line 14 'InvestmentInterestAmt'.	Missing Data	Reject	Active
SA-F1040-002	If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than 500, then Form 8283 must be attached to Line 17.	Missing Document	Reject	Active
SA-F1040-003-02	If Schedule A (Form 1040), Line 17 'OtherThanByCashOrCheckAmt' is greater than or equal to 20,000 and Form 8283, Section B, Part 1, Line 4a checkbox 'ArtWorthAtLeast20000DollarsInd' is checked, then a binary attachment with Description beginning with 'Art Appraisal' must be attached to Form 8283 or the 'Form8283PaperDocumentInd' in the Return Header must have a choice of 'Yes' indicated.	Missing Document	Reject	Active
SA-F1040-006-01	If Schedule A (Form 1040), Line 27 'NetMiscellaneousDeductionsAmt' has a non-zero value, then one of the following Lines must have a non-zero value: Line 21 'UnreimEmployeeBusExpnsAmt', Line 22 'TaxPreparationFeesAmt', Line 23 'OtherExpensesAmt', or Line 24 'TotJobExpnssAndCrtnMiscDedAmt'.	Missing Data	Reject	Active
SA-F1040-007-01	If 'MiscellaneousDeductionAmt' in [OtherMiscellaneousDeductionsStatement] has a non-zero value, then Schedule A (Form 1040), Line 28 'OtherMiscellaneousDedAmt' must have a non-zero value.	Missing Data	Reject	Active
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".	Incorrect Data	Reject	Active
SA-F1040-011-02	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 a value of 1 or 2 or 4 or 5), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 109000, then Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SA-F1040-012-02	If Form 1040, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), and Form 1040, Line 37 'AdjustedGrossIncomeAmt' has a value greater than 54500, then Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active
SA-F1040-014	If Schedule A (Form 1040), Line 20 'CasualtyOrTheftLossesAmt' has a non-zero value, then Form 4684 must be attached to Line 20.	Missing Document	Reject	Active
SA-F1040-015-01	If Schedule A (Form 1040), Line 20 'CasualtyOrTheftLossesAmt' has a non-zero value, then it must be equal to the sum of all Forms 4684, Line 18 'CalcAdjGroIncMnsTotNetLossAmt'.	Incorrect Data	Reject	Active
SA-F1040-017	If Schedule A (Form 1040), Line 5b checkbox 'StateAndLocalSalesTaxInd' is checked, then Line 5 'StateAndLocalTaxAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
SA-F1040-018	Schedule A (Form 1040), Line 13 'MortgageInsurancePremiumsAmt' must be equal to zero if an amount is entered.	Incorrect Data	Reject	Active
SA-F1040-019-01	If Schedule A (Form 1040), Line 3 'CalculatedMedicalAllowanceAmt' is equal to [Line 2 'TaxReturnAGIAmt' multiplied by 7.5% (.075)] and Form 1040, Line 1 checkbox "Single" or Line 5 checkbox "Qualifying widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 1 or 5), then the taxpayer must be born before January 2, 1950 and Line 39a checkbox 'Primary65OrOlderInd' must be checked.	Incorrect Data	Reject	Active
SA-F1040-020-01	If Schedule A (Form 1040), Line 3 'CalculatedMedicalAllowanceAmt' is equal to [Line 2 'TaxReturnAGIAmt' multiplied by 7.5% (.075)] and Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Primary or Spouse taxpayer must be born before January 2, 1950 and [Line 39a checkbox 'Primary65OrOlderInd' or 'Spouse65OrOlderInd'] must be checked.	Incorrect Data	Reject	Active
SA-F1040-021-01	If Schedule A (Form 1040), Line 3 'CalculatedMedicalAllowanceAmt' is equal to [Line 2 'TaxReturnAGIAmt' multiplied by 7.5% (.075)] and Form 1040, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then the Primary or Spouse taxpayer must be born before January 2, 1950 and [Line 39a checkbox 'Primary65OrOlderInd' must be checked or [MedicalDeductionForSpouseStatement] must be attached to Line 3].	Incorrect Data	Reject	Active
SB-F1040-003-01	If Schedule B (Form 1040A or 1040), Line 4 'CalculatedTotalTaxableIntAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 8a 'TaxableInterestAmt' unless (Form 1040 only) Form 8958 is present in the return.	Incorrect Data	Reject	Active
SB-F1040-004-01	If Schedule B (Form 1040A or 1040), Line 6 'TotalOrdinaryDividendsAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 9a 'OrdinaryDividendsAmt' unless (Form 1040 only) Form 8958 is present in the return.	Incorrect Data	Reject	Active
SB-F1040-005	If Schedule B (Form 1040A or 1040), Line 3 'ExcludableSavingsBondIntAmt' has a non-zero value, then it must be equal to Form 8815, Line 14 'ExcludableSavingsBondIntAmt'.	Incorrect Data	Reject	Active
SB-F1040-006-01	If Schedule B (Form 1040A or 1040), Line 7a 'FinCENForm114Ind' has a choice of "Yes" indicated, then Line 7b 'ForeignCountryCd' must have a value.	Missing Data	Reject	Active
SB-F1040-007-01	If Schedule B (Form 1040A or 1040), Line 7b 'ForeignCountryCd' has a value, then Line 7a 'FinCENForm114Ind' must have a choice of "Yes" indicated.	Missing Data	Reject	Active
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.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SC-F1040-002-02	One of the following lines in Schedule C (Form 1040) must have a non-zero value: Line 1 'TotalGrossReceiptsAmt', Line 7 'GrossIncomeAmt', Line 28 'TotalExpensesAmt', Line 29 'TentativeProfitOrLossAmt', Line 31 'NetProfitOrLossAmt'.	Missing Data	Reject	Active
SC-F1040-003-01	If Schedule C (Form 1040), Part II, Line 9 'CarAndTruckExpensesAmt' has a non-zero value, then Schedule C (Form 1040), Part IV, Line 43 'VehiclePlacedInServiceDt' must have a value or Form 4562 must be present in the return.	Missing Data	Reject	Active
SC-F1040-004-01	If Schedule C (Form 1040), Part IV, Line 44a 'BusinessMilesCnt' has a non-zero value, Line 43 'VehiclePlacedInServiceDt' must have a value.	Missing Data	Reject	Active
SC-F1040-005-02	Schedule C (Form 1040), Line 1 'TotalGrossReceiptsAmt' minus (-) Line 2 'ReturnsAndAllowancesAmt' must be equal to Line 3 'NetGrossReceiptsAmt'.	Math Error	Reject	Active
SC-F1040-007	If Schedule C (Form 1040) Line 33c checkbox 'OtherClosingInventoryMethodInd' is checked, then "Other Method Used To Value Closing Inventory Statement" [OtherMethodUsedToValueClosingInventoryStatement] must be attached.	Missing Document	Reject	Active
SC-F1040-010	If Schedule C (Form 1040), Line 31 'NetProfitOrLossAmt' is less than zero and Line 32b 'SomeInvestmentIsNotAtRiskInd' is checked, then Form 6198 must be present in the return.	Missing Document	Reject	Active
SC-F1040-014	If Schedule C (Form 1040), Line 34 'ChangeInValuationsInd' has a choice of "Yes" indicated, then [ChangeInValuationsStatement] must be attached to Line 34.	Missing Document	Reject	Active
SC-F1040-015-01	If Schedule C (Form 1040), Line 30a 'TotalAreaOfHomeCnt' and Line 30b 'HomeBusinessUseSquareFeetCnt' both have a non-zero value, then Line 30 'HomeBusinessExpenseAmt' must not be greater than (1500 plus the sum of all Form 8829, Line 35 'AllowableHomeBusExpnssSchCAmt').	Incorrect Data	Reject	Active
SC-F1040-016	If there is more than one Schedule C (Form 1040) present in the return with Line 30a 'TotalAreaOfHomeCnt' and Line 30b 'HomeBusinessUseSquareFeetCnt' having non-zero values, then Form 1040, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2).	Incorrect Data	Reject	Active
SC-F1040-017	If Schedule C (Form 1040), Line 30a 'TotalAreaOfHomeCnt' has a non-zero value, then Line 30b 'HomeBusinessUseSquareFeetCnt' must have a non-zero value.	Missing Data	Reject	Active
SC-F1040-018	If Schedule C (Form 1040), Line 30b 'HomeBusinessUseSquareFeetCnt' has a non-zero value, then 30a 'TotalAreaOfHomeCnt' must have a non-zero value.	Missing Data	Reject	Active
SC-F1040-019	If Form 1040, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and there is more than one Schedule C (Form 1040) present in the return with Line 30a 'TotalAreaOfHomeCnt' and Line 30b 'HomeBusinessUseSquareFeetCnt' having non-zero values, then their 'SSN's must not be equal.	Incorrect Data	Reject	Active
SC-F1040-020	If Schedule C (Form 1040), Line 30 'HomeBusinessExpenseAmt' is greater than 1500, then Form 8829 must be attached to Line 30.	Missing Document	Reject	Active
SC-F1040-021	Schedule C (Form 1040), Line 5 'GrossProfitAmt' must be equal to Line 3 'NetGrossReceiptsAmt' minus (-) Line 42 'CostOfGoodsSoldAmt'.	Math Error	Reject	Active
SCEZ-F1040-001	Schedule C-EZ (Form 1040), Item D 'EIN' must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
SCEZ-F1040-002	If two Schedule C-EZs (Form 1040) are present in the return, their Social Security Numbers must not be equal .	Incorrect Data	Reject	Active
SCEZ-F1040-003	The SSN on Schedule C-EZ(Form 1040) must not be equal to the SSN in another Schedule C(Form 1040) in the same return.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SCEZ-F1040-004	Schedule C-EZ(Form 1040), 'SSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
SCEZ-F1040-005-01	For each Line 5a 'BusinessMilesCnt' that has a non-zero value on Schedule C-EZ (Form 1040), the corresponding Line 4 'VehiclePlacedInServiceDt' must have a value.	Missing Data	Reject	Active
SCEZ-F1040-006-01	On Schedule C-EZ (Form 1040), one of the following must have a non-zero value: Line 1 'TotalGrossReceiptsAmt' or Line 2 'TotalOtherExpensesAmt' or Line 3 'NetProfitAmt'.	Missing Data	Reject	Active
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' unless Form 8958 is present in the return.	Data Mismatch	Reject	Active
SD-F1040-006	Schedule D (Form 1040), Line 1b(h) 'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part I, Line 2(h) 'TotalGainOrLossAmt' with checkbox A 'TransRptOn1099BThatShowBssInd' checked.	Data Mismatch	Reject	Active
SD-F1040-007	Schedule D (Form 1040), Line 2(h), 'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part I, Line 2(h) 'TotalGainOrLossAmt' with checkbox B 'TransRptOn1099BNotShowBasisInd' checked.	Data Mismatch	Reject	Active
SD-F1040-008	Schedule D (Form 1040), Line 3(h) 'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part I, Line 2(h) 'TotalGainOrLossAmt' with checkbox C 'TransactionsNotRptedOn1099BInd' checked.	Data Mismatch	Reject	Active
SD-F1040-009	Schedule D (Form 1040), Line 8b(h) 'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part II, Line 2(h) 'TotalGainOrLossAmt' with checkbox D 'TransRptOn1099BThatShowBssInd' checked.	Data Mismatch	Reject	Active
SD-F1040-010	Schedule D (Form 1040), Line 9(h) 'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part II, Line 2(h) 'TotalGainOrLossAmt' with checkbox E 'TransRptOn1099BNotShowBasisInd' checked.	Data Mismatch	Reject	Active
SD-F1040-011	Schedule D (Form 1040), Line 10(h) 'TotalGainOrLossAmt' must be equal to the attached Form 8949, Part II, Line 2(h) 'TotalGainOrLossAmt' with checkbox F 'TransactionsNotRptedOn1099BInd' checked.	Data Mismatch	Reject	Active
SD-F1040-012	If Schedule D (Form 1040), Line 1b(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Document	Reject	Active
SD-F1040-013	If Schedule D (Form 1040), Line 2(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Document	Reject	Active
SD-F1040-014	If Schedule D (Form 1040), Line 3(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Document	Reject	Active
SD-F1040-015	If Schedule D (Form 1040), Line 8b(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Document	Reject	Active
SD-F1040-016	If Schedule D (Form 1040), Line 9(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Document	Reject	Active
SD-F1040-017	If Schedule D (Form 1040), Line 10(h), 'TotalGainOrLossAmt' has a non-zero value and Form 8949 is present in the return, then Form 8949 must be attached to Schedule D (Form 1040).	Missing Document	Reject	Active
SE-F1040-001-01	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 Form 6198 must be present in the Return.	Missing Document	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SE-F1040-030	If Schedule E (Form 1040), Line 40 'NetFarmRentalIncomeOrLossAmt' has a non-zero value, then Form 4835 must be present in the Return.	Missing Document	Reject	Active
SE-F1040-060-01	If Schedule E (Form 1040), Line 26 'nonpassiveActivityLiteralCd' has a value, then Line 26 'nonpassiveActivityAmt' must have a non-zero value.	Missing Data	Reject	Active
SE-F1040-070-01	If Schedule E (Form 1040), Line 26 'nonpassiveActivityAmt' has a non-zero value, then Line 26 'nonpassiveActivityLiteralCd' must have a value.	Missing Data	Reject	Active
SEIC-F1040-001-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must be within the valid range of SSNs.	Incorrect Data	Reject	Active
SEIC-F1040-002-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
SEIC-F1040-003-03	Each 'ChildBirthYr' that has a value on Schedule EIC(Form 1040A or 1040), Line 3, must not be greater than 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
SEIC-F1040-004-04	For each 'ChildBirthYr' on Schedule EIC(Form 1040A or 1040), Line 3 that is equal to 'TaxYr' in the Return Header, the corresponding Line 6 'MonthsChildLivedWithYouCnt' must be equal to 12 or 'KidnappedChildCd' must have the value "KC".	Incorrect Data	Reject	Active
SEIC-F1040-005-05	For each child who is 19 years or older (born before 1996) and 24 years or younger (born after 1990) per the 'ChildBirthYr' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4a 'ChildIsASTudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	Active
SEIC-F1040-006-05	For each child who is 24 years or older (born before 1991) per the 'ChildBirthYr' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	Active
SEIC-F1040-007	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to another 'QualifyingChildSSN' on the same Schedule EIC (Form 1040A or Form 1040).	Incorrect Data	Reject	Active
SEIC-F1040-008-01	For each child on Schedule EIC(Form 1040A or 1040), whose Line 2 'DiedLiteralCd' has the value "DIED", there must be a binary attachment with Description beginning with "BirthCertificate" or "DeathCertificate" or "HospitalMedicalRecords" present in the return.	Missing Document	Reject	Active
SEIC-F1040-501-02	Each 'QualifyingChildNameControlTxt' that has a value on Schedule EIC(Form 1040A or 1040), Line 1, and 'QualifyingChildSSN' that has a value on Line 2, must match that in the e-File database.	Incorrect Data	Reject	Active
SEIC-F1040-506-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to another Qualifying Child SSN on another accepted return for the same tax year.	Incorrect Data	Reject	Active
SEIC-F1040-509-01	Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to the Spouse SSN on another accepted return for the same tax year.	Incorrect Data	Reject	Active
SEIC-F1040-521-02	For each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, the corresponding Year of Birth in the e-File database must not be greater than 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
SEIC-F1040-534-02	For each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, if there is a value for Date of Death in the e-File database, then the Year of Death must not be less than 'TaxYr' in the Return Header.	Incorrect Data	Reject	Active
SEIC-F1040-535-02	For each child on Schedule EIC (Form 1040A or Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildBirthYr' must match that in the e-File database.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SEIC-F1040-536-01	Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the tax payer, if 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) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child.	Incorrect Data	Reject	Active
SEIC-F1040-537-01	Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the primary tax payer or the spouse, if Line 2 checkbox "Married filing jointly" is checked ('IndividualReturnFilingStatusCd' has a value 2) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child.	Incorrect Data	Reject	Active
SEIC-F1040-911	The Qualifying Child SSN that has a value on Schedule EIC (Form 1040A or 1040), has been locked because Social Security Administration records indicate the number belongs to a deceased individual.	Database Validation Error	Reject and Stop	Active
SEIC-F1040-912	The Qualifying Child SSN that has a value on Schedule EIC (Form 1040A or 1040), has been locked. The account was locked per the taxpayer's request.	Database Validation Error	Reject and Stop	Active
SEIC-F1040-914	The Qualifying Child SSN that has a value on Schedule EIC (Form 1040A or 1040), has been locked. The account was locked per the request of the qualifying child's parent or guardian.	Database Validation Error	Reject and Stop	Active
SF-F1040-011-02	Schedule F (Form 1040) must have a non-zero value in one of the following: Line 9 'GrossIncomeAmt', Line 33 'TotalExpensesAmt', Line 34 'NetFarmProfitLossAmt'.	Incorrect Data	Reject	Active
SF-F1040-012-02	If Schedule F (Form 1040) Line 34 'NetFarmProfitLossAmt' has a value less than zero and Line 36b 'SomeInvestmentIsNotAtRiskInd' checkbox is checked, then Form 6198 must be present in the return.	Missing Document	Reject	Active
SF-F1040-016-01	Schedule F (Form 1040) 'MethodOfAccountingCashInd' checkbox or 'MethodOfAccountingAccrualInd' checkbox must be checked.	Missing Data	Reject	Active
SH-F1040-001	Schedule H (Form 1040), 'SSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
SH-F1040-002	If two Schedules H (Form 1040) are present in the return, their SSN's must not be equal.	Incorrect Data	Reject	Active
SH-F1040-003	Schedule H (Form 1040), 'EmployerEIN' must not be equal to the 'PrimarySSN' or the 'SpouseSSN' in the Return Header.	Incorrect Data	Reject	Active
SH-F1040-004	If two Schedules H (Form 1040) are present in the return, their 'EmployerEIN's must not be equal.	Incorrect Data	Reject	Active
SH-F1040-005	On Schedule H (Form 1040), exactly one of Line A 'HsldEmplPdCashWageOverLmtCYInd' or Line B 'HsldEmplFedIncmtaxWithheldInd' or Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	Active
SH-F1040-006-01	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line B 'HsldEmplFedIncmtaxWithheldInd', then Line 7 'FederalIncomeTaxWithheldAmt' must have a non-zero value.	Missing Data	Reject	Active
SH-F1040-007	If a choice of "No" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd' and a choice of "Yes" is indicated on Line B 'HsldEmplFedIncmtaxWithheldInd', then Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	Active
SH-F1040-008-02	If a choice of "Yes" is indicated on Schedule H (Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 1 'SocialSecurityTaxCashWagesAmt' must not be less than 1900.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SH-F1040-009-02	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line 3 'MedicareTaxCashWagesAmt' must not be less than 1900.	Incorrect Data	Reject	Active
SH-F1040-010	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line A 'HsldEmplPdCashWageOverLmtCYInd', then Line B 'HsldEmplFedIncmtaxWithheldInd' and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' must have neither choices "Yes" or "No" indicated.	Incorrect Data	Reject	Active
SH-F1040-011	If Schedule H(Form 1040), Line 1 'SocialSecurityTaxCashWagesAmt' has a non-zero value, then it must not be greater than Line 3 'MedicareTaxCashWagesAmt'.	Incorrect Data	Reject	Active
SH-F1040-012-01	If Schedule H(Form 1040), Line 25 'TotalTaxHouseholdEmplCalcAmt' has a non-zero value, then it must be equal to Line 8 'TotSocSecMedcrAndFedIncmtaxAmt'.	Data Mismatch	Reject	Active
SH-F1040-016-01	If Schedule H(Form 1040), Line 9 'HsldEmplPdTotCashWageAnyQtrInd' has a choice of "No" indicated, then Line 26 'CombinedFUTATaxPlusNetTaxesAmt' must have a zero value if an amount is entered.	Incorrect Data	Reject	Active
SH-F1040-017-01	If Schedule H(Form 1040), Line 9 'HsldEmplPdTotCashWageAnyQtrInd' has a choice of "Yes" indicated, then Line 26 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.	Missing Data	Reject	Active
SH-F1040-018-01	If a choice of "No" is indicated on Schedule H(Form 1040), [Line A 'HsldEmplPdCashWageOverLmtCYInd' and Line B 'HsldEmplFedIncmtaxWithheldInd'] and Line C 'HsldEmplPdCashWageOvrLmtQtrInd' has a choice of "Yes" indicated, then Line 26 'CombinedFUTATaxPlusNetTaxesAmt' must have a non-zero value.	Missing Data	Reject	Active
SH-F1040-019-01	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line C 'HsldEmplPdCashWageOvrLmtQtrInd', then Line 10 'UnemplPaidOnlyOneStateInd' and Line 11 'PayAllStateUnemplContrlInd' and Line 12 'TxblFUTAWagesAlsoTxblUnemplInd' must have a choice of "Yes" or "No" indicated.	Missing Data	Reject	Active
SH-F1040-020-01	If a choice of "Yes" is indicated on Schedule H(Form 1040), Line 9 'HsldEmplPdTotCashWageAnyQtrInd', then Line 10 'UnemplPaidOnlyOneStateInd' and Line 11 'PayAllStateUnemplContrlInd' and Line 12 'TxblFUTAWagesAlsoTxblUnemplInd' must have a choice of "Yes" or "No" indicated.	Missing Data	Reject	Active
SH-F1040-022	Schedule H (Form 1040), 'SSN' must have a value.	Missing Data	Reject	Active
SH-F1040-520-01	Schedule H (Form 1040), 'EmployerEIN' and 'EmployerNameControlTxt' must match data in the e-File database.	Database Validation Error	Reject	Active
SJ-F1040-001	If Schedule J (Form 1040) is present in the return, then Schedule J (Form 1040), Line 1 'TaxableIncomeAmt' must be equal to Form 1040, Line 43 'TaxableIncomeAmt'.	Data Mismatch	Reject	Active
SJ-F1040-002	If Schedule J (Form 1040), Line 17 'TotalTaxTableAmt' has a non-zero value, then one of the following must have a non-zero value: Line 4 'CurrentTaxAmt' or Line 8 'TaxTableAmt' or Line 12 'TaxTableAmt' or Line 16 'TaxTableAmt'.	Incorrect Data	Reject	Active
SJ-F5471-001	If Schedule J (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	Active
SJ-F5471-002-01	Schedule J (Form 5471), 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
SK1-F8865-001	If Schedule K-1 (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	Active
SK1-F8865-002-01	Schedule K1 (Form 8865) 'PartnershipsEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SM-F5471-001	If Schedule M (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	Active
SM-F5471-002-01	Schedule M (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
SM-F8858-002-01	Schedule M (Form 8858) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
SO-F5471-001	If Schedule O (Form 5471) is present in the return, then it must be referenced from one and only one Form 5471.	Incorrect Data	Reject	Active
SO-F5471-002-01	Schedule O (Form 5471) 'ForeignCorporationEIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
SO-F8865-001	If Schedule O (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	Active
SO-F8865-002-01	Schedule O (Form 8865) 'EIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
SP-F8865-001	If Schedule P (Form 8865) is present in the return, then it must be referenced from one and only one Form 8865.	Incorrect Data	Reject	Active
SP-F8865-002-01	Schedule P (Form 8865) 'EIN' or 'ForeignEntityReferenceldNum' must have a value.	Missing Data	Reject	Active
SR-F1040-001-01	Schedule R (Form 1040A or 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermnnTotDsblyInd', Line 4 'BothUnder65OneRtdDsblyInd', Line 5 'BothUnder65BothRtdDsblyInd', Line 6 'One65OrOlderOtherRtdDsblyInd', Line 9 'Under65DidNotLiveTogetherInd'.	Missing Data	Reject	Active
SR-F1040-002-01	If Schedule R (Form 1040A or 1040), Line 13a 'NontxSocSecAndRlrdBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value.	Missing Data	Reject	Active
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.	Incorrect Data	Reject	Active
SSE-F1040-002	If two Schedule SEs (Form 1040) are present in the return, their Social Security Numbers must not be the same.	Incorrect Data	Reject	Active
SSE-F1040-005-04	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 non-zero value unless Line 8a 'SSTWagesRRTCompAmt' is greater than or equal to 117000.	Incorrect Data	Reject	Active
SSE-F1040-016-02	If Schedule SE (Form 1040), Section A, Line 5 'SelfEmploymentTaxAmt' has a non-zero value, then Line 6 'DeductibleSelfEmploymentTaxAmt' must have a non-zero value.	Incorrect Data	Reject	Active
SSE-F1040-017-02	If Schedule SE (Form 1040), Section B, Line 12 'SelfEmploymentTaxAmt' has a non-zero value, then Line 13 'DeductibleSelfEmploymentTaxAmt' must have a non-zero value.	Incorrect Data	Reject	Active
SSE-F1040-018-02	If Schedule SE (Form 1040), Section A, Line 6 'DeductibleSelfEmploymentTaxAmt' has a non-zero value, then Line 5 'SelfEmploymentTaxAmt' must have a non-zero value.	Incorrect Data	Reject	Active
SSE-F1040-019-02	If Schedule SE (Form 1040), Section B, Line 13 'DeductibleSelfEmploymentTaxAmt' has a non-zero value, then Line 12 'SelfEmploymentTaxAmt' must have a non-zero value.	Incorrect Data	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
SSE-F1040-020-02	If Schedule SE (Form 1040), Section A, Line 6 'DeductibleSelfEmploymentTaxAmt' has a non-zero value, and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncmtaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] does not have a value, then Form 1040, Line 27 'DeductibleSelfEmploymentTaxAmt' must have a non-zero value.	Incorrect Data	Reject	Active
SSE-F1040-021-02	If Schedule SE (1040), Section B, Line 13 'DeductibleSelfEmploymentTaxAmt' has a non-zero value and [Line 3 'selfEmploymentTaxExemptCd' or 'chap11BankruptcyIncomeCd' or 'communityIncmtaxedToSpouseCd' or 'exemptCommunityIncomeCd' or 'additionalIncomeOrLossCd'] does not have a value, then Form 1040, Line 27 'DeductibleSelfEmploymentTaxAmt' must have a non-zero value.	Incorrect Data	Reject	Active
SSE-F1040-022-02	If Form 1040, Line 27 'DeductibleSelfEmploymentTaxAmt' 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 'DeductibleSelfEmploymentTaxAmt'.	Math Error	Reject	Active
STATE-001	The agency to which a State Submission is filed must participate in the Fed/State program.	Incorrect Data	Reject	Active
STATE-005	The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.	Data Mismatch	Reject	Active
STATE-006	If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.	Unsupported	Reject	Active
STATE-007	The IRS Submission ID referenced in the State Submission must be that of an IRS Return.	Incorrect Data	Reject	Active
STATE-010	'TaxYr' referenced in the State Submission Manifest must match 'TaxYr' of the linked Federal return.	Data Mismatch	Reject	Active
STATE-011	An SSN (either the Primary or the Spouse) referenced in the State Submission Manifest must match an SSN (either the Primary or the Spouse) of a linked Federal return.	Data Mismatch	Reject	Active
STATE-012	The State Submission category that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission category filed was <category>.	Unsupported	Reject and Stop	Active
STATE-013	The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules.	Unsupported	Reject and Stop	Active
STATE-015	If the Submission Category in the State Submission Manifest has a value of ("CORP" or "PART" or "IND" or "EO" or "ESTRST"), then 'TaxYr' in the State Submission Manifest must be valid for the current or prior year returns that are being accepted by Modernized e-File (MeF).	Incorrect Data	Reject and Stop	Active
STATE-016	If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'TaxYr' in the State Submission Manifest must be the same as processing year.	Incorrect Data	Reject and Stop	Active
STATE-017	If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'IRSSubmissionId' in the State Submission Manifest must not have a value.	Incorrect Data	Reject and Stop	Active
STATE-019	In the State Submission Manifest, if the Submission Category has a value of ("IND" or "INDEP"), then ('PrimarySSN' and 'PrimaryNameControlTxt') or 'Templd' must have a value.	Incorrect Data	Reject and Stop	Active
STATE-901	The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.	Database Validation Error	Reject	Active
STATE-902	The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.	Database Validation Error	Reject	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
STATE-903	Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database.	Database Validation Error	Reject	Active
T0000-013	The Message ID must be globally unique.	Incorrect Data	Reject and Stop	Active
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject and Stop	Active
T0000-015	The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.	Incorrect Data	Reject and Stop	Active
T0000-016	The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).	Incorrect Data	Reject and Stop	Active
T0000-017	The Submission ID must be 20 characters in length.	Incorrect Data	Reject and Stop	Active
X0000-005	The XML data has failed schema validation.	XML Error	Reject and Stop	Active
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns="http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject and Stop	Active
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject and Stop	Active
X0000-010	For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID.	Incorrect Data	Reject and Stop	Active
X0000-011	All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/" (all lower case characters).	Incorrect Data	Reject and Stop	Active
X0000-012	The name of a binary attachment file must be less than or equal to 64 bytes.	Incorrect Data	Reject and Stop	Active
X0000-015	Each zip entry in the Attachment Zip file must end with ".zip" extension.	Data Mismatch	Reject and Stop	Active
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject and Stop	Active
X0000-018	A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject and Stop	Active
X0000-019	A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.	Incorrect Data	Reject and Stop	Active
X0000-020	A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject and Stop	Active
X0000-021	The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.	Missing Data	Reject and Stop	Active

Rule Number	Rule Text	Error Category	Severity	Rule Status
X0000-022	The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.	Duplicate Condition	Reject	Active
X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject and Stop	Active
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject and Stop	Active
X0000-026	The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file.	Incorrect Data	Reject and Stop	Active
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject	Active
X0000-028	A single PDF file must not exceed 60MB in size.	Incorrect Data	Reject	Active
X0000-029	A binary attachment submitted in the PDF format must begin with the file header "%PDF-".	Incorrect Data	Reject and Stop	Active
X0000-030	The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/").	Incorrect Data	Reject and Stop	Active
X0000-031	Zip Entry names must consist of ASCII characters only.	Incorrect Data	Reject and Stop	Active
X0000-032	Unable to extract submission Zip Archive from the Message Attachment zip file.	Incorrect Data	Reject and Stop	Active
X0000-033	Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format.	Incorrect Data	Reject and Stop	Active