

Rule Number	Business Rule Text	Error Category	Severity	Status	Nature of Changes
1094C-001-01	Form 1094C 'SubmissionId' must not be a duplicate of another 'SubmissionId' within the same transmission	Incorrect Data	Reject	Active	
1094C-002-01	Form 1094C 'TaxYr' must match the year of the schema versions being supported by the AIR system	Incorrect Data	Reject	Active	
1094C-004-01	Form 1094C, 'BusinessName' and 'EmployerEIN' in 'EmployerInformationGrp' must match the IRS database	Data Mismatch	Reject	Active	
1094C-005	Form 1094C 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value equal to "BUSINESS_TIN"	Incorrect Data	Report Error	Delete	Logic Change
1094C-005-01	If Form 1094C 'EmployerEIN' in 'EmployerInformationGrp' has a value, then 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value equal to "BUSINESS_TIN"	Incorrect Data	Report Error	New	Logic Change
1094C-008-01	Form 1094C 'MailingAddressGrp' within 'EmployerInformationGrp' required elements must have a value (within either USAddressGrp or ForeignAddressGrp)	Missing Data	Report Error	Delete	Text/Logic Change
1094C-008-02	Form 1094C 'MailingAddressGrp' within 'EmployerInformationGrp' must have a value (either USAddressGrp or ForeignAddressGrp)	Missing Data	Report Error	New	Text/Logic Change
1094C-009	Form 1094C 'ContactNameGrp' within 'EmployerInformationGrp' must be present	Missing Data	Report Error	Delete	Logic Change
1094C-009-01	If Form 1094C 'BusinessName' in 'EmployerInformationGrp' has a value, then 'ContactNameGrp' within 'EmployerInformationGrp' must have a value	Missing Data	Report Error	New	Logic Change
1094C-010	Form 1094C 'ContactPhoneNum' within 'EmployerInformationGrp' must have a value	Missing Data	Report Error	Delete	Logic Change
1094C-010-01	If Form 1094C 'BusinessName' in 'EmployerInformationGrp' has a value, then 'ContactPhoneNum' within 'EmployerInformationGrp' must have a value	Missing Data	Report Error	New	Logic Change
1094C-011	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'BusinessName' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Report Error	Active	
1094C-012	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'BusinessName' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Report Error	Active	
1094C-013-01	Form 1094C 'BusinessName' and 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must match the IRS database	Data Mismatch	Reject	Active	

1094C-014	If Form 1094C 'EmployerEIN' in 'GovtEntityEmployerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value equal to "BUSINESS_TIN"	Incorrect Data	Report Error	Active	
1094C-015-01	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Reject	Active	
1094C-016-01	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Reject	Active	
1094C-019	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Report Error	Active	
1094C-020	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Report Error	Active	
1094C-021	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Report Error	Active	
1094C-022	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Report Error	Active	
1094C-023	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Report Error	Active	
1094C-024	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Report Error	Active	
1094C-025	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value	Missing Data	Report Error	Active	
1094C-026	Form 1094C 'Form1095CAAttachedCnt' must have a value	Missing Data	Report Error	Active	
1094C-027	Form 1094C 'Form1095CAAttachedCnt' must match the count of Form 1095Cs attached to Form 1094C	Incorrect Data	Report Error	Active	
1094C-028	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked, then 'TotalForm1095CALEMemberCnt' must have a non-zero value	Missing Data	Report Error	Active	

1094C-029	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'TotalForm1095CALEMemberCnt' must not have a value	Incorrect Data	Report Error	Active	
1094C-030-01	If Form 1094C, checkbox 'AuthoritativeTransmittalInd' is checked, then 'AggregatedGroupMemberCd' must have a choice of "Yes" or "No" indicated	Missing Data	Report Error	Active	
1094C-031-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'AggregatedGroupMemberCd' must not have a choice of "Yes" or "No" indicated	Incorrect Data	Report Error	Active	
1094C-032-01	If Form 1094C 'AggregatedGroupMemberCd' has a choice of "No" indicated, then 'BusinessName' within 'OtherALEMembersGrp' must not have a value	Incorrect Data	Report Error	Active	
1094C-033-01	If Form 1094C 'AggregatedGroupMemberCd' has a choice of "No" indicated, then 'EIN' within 'OtherALEMembersGrp' must not have a value	Incorrect Data	Report Error	Active	
1094C-034	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'QualifyingOfferMethodInd' must not be checked	Missing Data	Report Error	Active	
1094C-036	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'Section4980HReliefInd' must not be checked	Missing Data	Report Error	Delete	Delete Rule
1094C-037	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'NinetyEightPctOfferMethodInd' must not be checked	Missing Data	Report Error	Active	
1094C-038-02	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and none of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) have a choice of "Yes" or "No" indicated, then 'MinEssentialCvrOffrCd' (within 'YearlyALEMemberDetail') must have a choice of "Yes" or "No" indicated	Incorrect Data	Report Error	Delete	Logic Change
1094C-038-03	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and not all of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) have a choice of "Yes" or "No" indicated, then 'MinEssentialCvrOffrCd' (within 'YearlyALEMemberDetail') must have a choice of "Yes" or "No" indicated	Incorrect Data	Report Error	New	Logic Change

1094C-040-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then the 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' must not have the choice of "Yes" or "No" indicated	Incorrect Data	Report Error	Active	
1094C-041-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' have neither choices "Yes" or "No" indicated, then at least one of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must have a choice of "Yes" or "No" indicated	Missing Data	Report Error	Delete	Logic Change
1094C-041-02	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' have neither choices "Yes" or "No" indicated, then all of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must have a choice of "Yes" or "No" indicated	Missing Data	Report Error	New	Logic Change
1094C-042-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must not have a choice of "Yes" or "No" indicated	Incorrect Data	Report Error	Active	
1094C-043-01	If Form 1094C 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' has a choice of "Yes" indicated, then either all 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" indicated or none of the 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" or "No" indicated	Incorrect Data	Report Error	Active	

1094C-044-01	If Form 1094C 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' has a choice of "No" indicated, then either all 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "No" indicated or none of the 'MinEssentialCvrOffrCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" or "No" indicated	Incorrect Data	Report Error	Active	
1094C-045-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'NinetyEightPctOfferMethodInd' is not checked, and 'ALEMemberFTECnt' in 'YearlyALEMemberDetail' is zero or has no value, then at least one occurrence of 'ALEMemberFTECnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') must have a value greater than zero	Missing Data	Report Error	Active	
1094C-047	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEMemberFTECnt' must not have a value	Incorrect Data	Report Error	Active	
1094C-048	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and all of the 'TotalEmployeeCnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') are either zero or has no value, then 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' must have a value greater than zero	Missing Data	Report Error	Active	
1094C-049	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'TotalEmployeeCnt' must be zero or not have a value	Incorrect Data	Report Error	Active	
1094C-050	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' is zero or has no value, then there must be one or more occurrences of 'TotalEmployeeCnt' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp'	Missing Data	Report Error	Active	

1094C-052-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated and no 'AggregatedGroupInd' in each of the 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' is checked, then checkbox 'AggregatedGroupInd' in 'YearlyALEMemberDetail' must be checked	Missing Data	Report Error	Active	
1094C-053	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then none of the checkboxes 'AggregatedGroupInd' must be checked	Incorrect Data	Report Error	Active	
1094C-054-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated and checkbox 'AggregatedGroupInd' in 'YearlyALEMemberDetail' is not checked, then at least one 'AggregatedGroupInd' checkbox in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must be checked	Missing Data	Report Error	Active	
1094C-055	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'Section4980HReliefInd' is checked and none of the 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' have a value, then 'ALEsect4980HTrnstReliefCd' in 'YearlyALEMemberDetail' must have a value	Missing Data	Report Error	Delete	Delete Rule
1094C-056	If Form 1094C checkbox 'Section4980HReliefInd' is not checked then 'ALEsect4980HTrnstReliefCd' must not have a value	Incorrect Data	Report Error	Delete	Delete Rule
1094C-057	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEsect4980HTrnstReliefCd' must not have a value	Incorrect Data	Report Error	Delete	Delete Rule
1094C-058	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'Section4980HReliefInd' is checked and 'ALEsect4980HTrnstReliefCd' in 'YearlyALEMemberDetail' does not have a value, then at least one 'ALEsect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a value	Missing Data	Report Error	Delete	Delete Rule

1094C-059	If any occurrence of Form 1094C 'ALESect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' has a value, then the same value must be used for all occurrences of 'ALESect4980HTrnstReliefCd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' that have a value	Incorrect Data	Report Error	Delete	Delete Rule
1094C-060-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated, then 'BusinessName' in 'OtherALEMembersGrp' must have a value	Missing Data	Report Error	Active	
1094C-061	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'EIN' in 'OtherALEMembersGrp' has a value, then 'BusinessName' in 'OtherALEMembersGrp' must have a value	Missing Data	Report Error	Active	
1094C-062	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'BusinessName' in 'OtherALEMembersGrp' must not have a value	Incorrect Data	Report Error	Active	
1094C-063-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated, then 'EIN' in 'OtherALEMembersGrp' must have a value	Missing Data	Report Error	Active	
1094C-064	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'BusinessName' in 'OtherALEMembersGrp' has a value, then 'EIN' in 'OtherALEMembersGrp' must have a value	Missing Data	Report Error	Active	
1094C-065	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked then 'EIN' in 'OtherALEMembersGrp' must not have a value	Incorrect Data	Report Error	Active	
1094C-066-01	If Form 1094C checkbox 'NinetyEightPctOfferMethodInd' is checked then 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' must not have a choice of "No" indicated	Incorrect Data	Report Error	Active	
1094C-067	Form 1094C 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value	Missing Data	Report Error	Delete	Logic Change
1094C-067-01	If Form 1094C 'EmployerEIN' in 'EmployerInformationGrp' has a value, then 'TINRequestTypeCd' in 'EmployerInformationGrp' must have a value	Missing Data	Report Error	New	Logic Change

1094C-068	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value	Missing Data	Report Error	Active	
1094C-069	If Form 1094C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueSubmissionId' must have a value	Missing Data	Reject	Active	
1094C-070	If Form 1094C 'CorrectedInd' has a choice of "Yes" indicated, then no Form(s) 1095C can be attached	Missing Data	Reject	Active	
1094C-071	If Form 1094C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueSubmissionId' must not have a value	Missing Data	Reject	Active	
1094C-072	Form 1094C 'CorrectedUniqueSubmissionId' within 'CorrectedSubmissionInfoGrp' must be unique within the transmission	Incorrect Data	Reject	Active	
1094C-075	If Form 1094C 'EIN' in 'OtherALEMembersGrp' has a value, then 'TINRequestTypeCd' within 'OtherALEMembersGrp' must have a value	Missing Data	Report Error	Active	
1094C-076	If Form 1094C 'EIN' in 'OtherALEMembersGrp' has a value, then 'TINRequestTypeCd' within 'OtherALEMembersGrp' must have a value equal to "BUSINESS_TIN"	Incorrect Data	Report Error	Active	
1094C-079	Form 1094C 'BusinessName' and 'EIN' within 'OtherALEMembersGrp' must match the efile database	Data Mismatch	Report Error	Delete	Text Change
1094C-079-01	Form 1094C 'BusinessName' and 'EIN' within 'OtherALEMembersGrp' must match the IRS database	Data Mismatch	Report Error	New	Text Change
1094C-081	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'NinetyEightPctOfferMethodInd' is not checked, and all of the 'ALEMemberFTECnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') are either zero or has no value, then 'ALEMemberFTECnt' in 'YearlyALEMemberDetail' must have a value greater than zero	Missing Data	Report Error	Active	
1094C-082	Form 1094C 'OriginalUniqueSubmissionId' must be unique within the transmission	Data Mismatch	Reject	Active	
1094C-083-01	If Form 1094C 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that has not already been successfully replaced	Data Mismatch	Reject	Active	

1094C-084-01	If Form 1094C 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that was rejected	Data Mismatch	Reject	Delete	Logic Change
1094C-084-02	If Form 1094C 'OriginalUniqueSubmissionId' has a value, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that was rejected in a partially accepted transmission	Data Mismatch	Reject	New	Logic Change
1094C-085-01	If Form 1094C 'OriginalUniqueSubmissionId' has a value, then Manifest 'TransmissionTypeCd' must equal "R"	Incorrect Data	Reject	Active	
1094C-086-01	If Form 1094C 'CorrectedUniqueSubmissionId' has a value, then the Unique Submission ID ('ReceiptId' 'SubmissionId') of the 'CorrectedUniqueSubmissionId' must match a Unique Submission ID from a Submission that was previously accepted by IRS	Data Mismatch	Reject	Active	
1094C-087	If Form 1094C 'CorrectedInd' has a choice of "No" indicated, then at least one Form 1095C must be attached	Incorrect Data	Reject	Active	
1094C-088	Form 1094C 'TaxYr' must match the Manifest 'PaymentYr'	Data Mismatch	Reject	Active	
1094C-089	If Form 1094-C 'CorrectedUniqueSubmissionId' is present, then 'TaxYr' must be equal to the 'TaxYr' of the original submission	Data Mismatch	Reject	New	New Rule