

1094-C BUSINESS RULES FOR TAX YEAR 2015**Version 2015 v1.0**

Error Code	Rule Number	Business Rule Text	Error Category	Severity	Status	Nature of Change
AIREX100	1094C-001-01	Form 1094C 'SubmissionId' must not be a duplicate of another 'SubmissionId' within the same transmission.	Incorrect Data	Reject	Active	
N/A	1094C-002	Form 1094C 'TaxYr' must match the year of the schema versions being supported by the AIR system.	Incorrect Data	Report Error	Deleted	
AIREX113	1094C-002-01	Form 1094C 'TaxYr' must match the year of the schema versions being supported by the AIR system.	Incorrect Data	Reject	New	Severity Change
N/A	1094C-003	Form 1094C 'BusinessName' within 'EmployerInformationGrp' must have a value.	Missing Data	Report Error	Deleted	
AIREX117	1094C-003-01	Form 1094C 'BusinessName' within 'EmployerInformationGrp' must have a value.	Missing Data	Reject	New	Severity Change
N/A	1094C-004	Form 1094C, 'BusinessName' and 'EmployerEIN' in 'EmployerInformationGrp' must match the IRS database.	Data Mismatch	Report Error	Deleted	
AIRTN500*	1094C-004-01	Form 1094C, 'BusinessName' and 'EmployerEIN' in 'EmployerInformationGrp' must match the IRS database.	Data Mismatch	Reject	New	Severity Change
AIR848	1094C-005	Form 1094C 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value equal to "BUSINESS_TIN".	Incorrect Data	Report Error	Active	
N/A	1094C-006	Form 1094C 'EmployerEIN' within 'EmployerInformationGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).	Incorrect Data	Report Error	Deleted	

AIREX118	1094C-006-01	Form 1094C 'EmployerEIN' within 'EmployerInformationGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).	Incorrect Data	Reject	New	Severity Change
N/A	1094C-007	Form 1094C 'EmployerEIN' within 'EmployerInformationGrp' must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).	Incorrect Data	Report Error	Deleted	
AIREX119	1094C-007-01	Form 1094C 'EmployerEIN' within 'EmployerInformationGrp' must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).	Incorrect Data	Reject	New	Severity Change
AIRBR803	1094C-008	Form 1094C 'MailingAddressGrp' within 'EmployerInformationGrp' must be present.	Missing Data	Report Error	Active	
AIRBR902	1094C-009	Form 1094C 'ContactNameGrp' within 'EmployerInformationGrp' must be present.	Missing Data	Report Error	Active	
AIRBR804	1094C-010	Form 1094C 'ContactPhoneNum' within 'EmployerInformationGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR903*	1094C-011	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'BusinessName' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR903*	1094C-012	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'BusinessName' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Active	
N/A	1094C-013	Form 1094C 'BusinessName' and 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must match the IRS database.	Data Mismatch	Report Error	Deleted	
AIRTN500*	1094C-013-01	Form 1094C 'BusinessName' and 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must match the IRS database.	Data Mismatch	Reject	New	Severity Change

AIRBR806	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	
N/A	1094C-015	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Deleted	
AIREX120*	1094C-015-01	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Reject	New	Severity Change
N/A	1094C-016	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Deleted	
AIREX120*	1094C-016-01	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Reject	New	Severity Change
N/A	1094C-017	Form 1094C, 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).	Incorrect Data	Report Error	Deleted	
AIREX121	1094C-017-01	Form 1094C, 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).	Incorrect Data	Reject	New	Severity Change
N/A	1094C-018	Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).	Incorrect Data	Report Error	Deleted	

AIREX122	1094C-018-01	Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).	Incorrect Data	Reject	New	Severity Change
AIRBR810	1094C-019	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR905*	1094C-020	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR905*	1094C-021	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR905*	1094C-022	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactNameGrp' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR811*	1094C-023	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR811*	1094C-024	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR811*	1094C-025	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'ContactPhoneNum' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR812	1094C-026	Form 1094C 'Form1095CAAttachedCnt' must have a value.	Missing Data	Report Error	Active	

AIRBR813	1094C-027	Form 1094C 'Form1095CAAttachedCnt' must match the count of Form 1095Cs attached to Form 1094C.	Incorrect Data	Report Error	Active	
AIRBR814	1094C-028	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked, then 'TotalForm1095CALEMemberCnt' must have a non-zero value.	Missing Data	Report Error	Active	
AIRBR815	1094C-029	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'TotalForm1095CALEMemberCnt' must not have a value.	Incorrect Data	Report Error	Active	
N/A	1094C-030	If Form 1094C, checkbox 'AuthoritativeTransmittalInd' is checked, then 'AggregatedGroupMemberInd' must have a choice of "Yes" or "No" indicated.	Missing Data	Report Error	Deleted	
AIRBR816	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	New	Verbiage Change
N/A	1094C-031	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'AggregatedGroupMemberInd' must not have a choice of "Yes" or "No" indicated.	Incorrect Data	Report Error	Deleted	
AIRBR817	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	New	Verbiage Change
N/A	1094C-032	If Form 1094C 'AggregatedGroupMemberInd' has a choice of "No" indicated, then 'BusinessName' within 'OtherALEMembersGrp' must not have a value.	Incorrect Data	Report Error	Deleted	

AIRBR818*	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	New	Verbiage Change
N/A	1094C-033	If Form 1094C 'AggregatedGroupMemberInd' has a choice of "No" indicated, then 'EIN' within 'OtherALEMembersGrp' must not have a value.	Incorrect Data	Report Error	Deleted	
AIRBR818*	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	New	Verbiage Change
AIRBR819	1094C-034	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'QualifyingOfferMethodInd' must not be checked.	Missing Data	Report Error	Active	
AIRBR820	1094C-035	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'QlfyOfferMethodTrnstReliefInd' must not be checked.	Missing Data	Report Error	Active	
AIRBR821	1094C-036	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'Section4980HReliefInd' must not be checked.	Missing Data	Report Error	Active	
AIRBR822	1094C-037	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'NinetyEightPctOfferMethodInd' must not be checked.	Missing Data	Report Error	Active	
N/A	1094C-038	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and none of the 'MinEssentialCvrOffrInd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) have a choice of "Yes" indicated, then 'MinEssentialCvrOffrInd' (within 'YearlyALEMemberDetail') must have a choice of "Yes" or "No" indicated.	Incorrect Data	Report Error	Deleted	

AIRBR823*	1094C-038-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and none of the 'MinEssentialCvrOffrCd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) have a choice of "Yes" indicated, then 'MinEssentialCvrOffrCd' (within 'YearlyALEMemberDetail') must have a choice of "Yes" or "No" indicated.	Incorrect Data	Report Error	New	Verbiage Change
N/A	1094C-039	If Form 1094C, checkbox 'QlfyOfferMethodTrnstReliefInd' is checked, then 'MinEssentialCvrOffrInd' in 'YearlyALEMemberDetail' must not have a choice of "No" indicated.	Incorrect Data	Report Error	Deleted	
AIRBR824*	1094C-039-01	If Form 1094C, checkbox 'QlfyOfferMethodTrnstReliefInd' is checked, then 'MinEssentialCvrOffrCd' in 'YearlyALEMemberDetail' must not have a choice of "No" indicated.	Incorrect Data	Report Error	New	Verbiage Change
N/A	1094C-040	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then the 'MinEssentialCvrOffrInd' in 'YearlyALEMemberDetail' must not have the choice of "Yes" or "No" indicated.	Incorrect Data	Report Error	Deleted	
AIRBR825*	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	New	Verbiage Change

N/A	1094C-041	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'MinEssentialCvrOffrInd' in 'YearlyALEMemberDetail' have neither choices "Yes" or "No" indicated, then at least one of the 'MinEssentialCvrOffrInd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must have a choice of "Yes" or "No" indicated.	Missing Data	Report Error	Deleted	
AIRBR823*	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	New	Verbiage Change
N/A	1094C-042	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then the 'MinEssentialCvrOffrInd' (within JanALEMonthlyInfoGrp through DecALEMonthlyInfoGrp) must not have a choice of "Yes" or "No" indicated.	Incorrect Data	Report Error	Deleted	
AIRBR825*	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	New	Verbiage Change

N/A	1094C-043	If Form 1094C 'MinEssentialCvrOffrInd' in 'YearlyALEMemberDetail' has a choice of "Yes" indicated, then either all 'MinEssentialCvrOffrInd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" indicated or none of the 'MinEssentialCvrOffrInd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" or "No" indicated.	Incorrect Data	Report Error	Deleted	
AIRBR826*	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	New	Verbiage Change
N/A	1094C-044	If Form 1094C 'MinEssentialCvrOffrInd' in 'YearlyALEMemberDetail' has a choice of "No" indicated, then either all 'MinEssentialCvrOffrInd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "No" indicated or none of the 'MinEssentialCvrOffrInd' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a choice of "Yes" or "No" indicated.	Incorrect Data	Report Error	Deleted	

AIRBR827	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	New	Verbiage Change
N/A	1094C-045	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'NinetyEightPctOfferMethodInd' is not checked, then at least one occurrence of 'ALEMemberFTECount' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') must have a value.	Missing Data	Report Error	Deleted	
AIRBR828	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	New	Verbiage Change
AIRBR830	1094C-047	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEMemberFTECnt' must not have a value.	Incorrect Data	Report Error	Active	

AIRBR831*	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	
AIRBR833 AIRBR836	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	
AIRBR831*	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	
AIRBR835	1094C-051	Each occurrence of Form 1094C, 'TotalEmployeeCnt' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must be equal to or greater than the corresponding 'ALEMemberFTECnt'.	Incorrect Data	Report Error	Active	
N/A	1094C-052	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberInd' 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	Deleted	

AIRBR837*	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	New	Verbiage Change
AIRBR838 AIRBR840	1094C-053	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then none of the checkboxes 'AggregatedGroupInd' must be checked.	Incorrect Data	Report Error	Active	
N/A	1094C-054	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberInd' 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	Deleted	
AIRBR837*	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	New	Verbiage Change

AIRBR853*	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	Active	
AIRBR841 AIRBR843	1094C-056	If Form 1094C checkbox 'Section4980HReliefInd' is not checked then 'ALEsect4980HTrnstReliefCd' must not have a value.	Incorrect Data	Report Error	Active	
AIRBR842 AIRBR844	1094C-057	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEsect4980HTrnstReliefCd' must not have a value.	Incorrect Data	Report Error	Active	
AIRBR853*	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	Active	
AIRBR845	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	Active	

N/A	1094C-060	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberInd' has a choice of "Yes" indicated, then 'BusinessName' in 'OtherALEMembersGrp' must have a value.	Missing Data	Report Error	Deleted	
AIRBR906*	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	New	Verbiage Change
AIRBR906*	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	
AIRBR907	1094C-062	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'BusinessName' in 'OtherALEMembersGrp' must not have a value.	Incorrect Data	Report Error	Active	
N/A	1094C-063	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberInd' has a choice of "Yes" indicated, then 'EIN' in 'OtherALEMembersGrp' must have a value.	Missing Data	Report Error	Deleted	
AIRBR846*	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	New	Verbiage Change
AIRBR846*	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	

AIRBR847	1094C-065	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked then 'EIN' in 'OtherALEMembersGrp' must not have a value.	Incorrect Data	Report Error	Active	
N/A	1094C-066	If Form 1094C checkbox 'NinetyEightPctOfferMethodInd' is checked then 'MinEssentialCvrOffrInd' in 'YearlyALEMemberDetail' must not have a choice of "No" indicated.	Incorrect Data	Report Error	Deleted	
AIRBR824*	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	New	Verbiage Change
AIRBR800	1094C-067	Form 1094C 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR805	1094C-068	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then 'TINRequestTypeCd' must have a value	Missing Data	Report Error	Active	
AIREX110	1094C-069	If Form 1094C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueSubmissionId' must have a value.	Missing Data	Reject	Active	
AIREX102	1094C-070	If Form 1094C 'Corrected Ind' has a choice of "Yes" indicated, then no Form(s) 1095C can be attached.	Missing Data	Reject	Active	
AIREX108	1094C-071	If Form 1094C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueSubmissionId' must not have a value.	Missing Data	Reject	Active	
AIREX111	1094C-072	Form 1094C 'CorrectedUniqueSubmissionId' within 'CorrectedSubmissionInfoGrp' must be unique within the transmission.	Incorrect Data	Reject	Active	
AIREX124	1094C-073	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then it must be equal to nine digits.	Incorrect Data	Report Error	Active	

AIREX123	1094C-074	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then it must not contain alpha characters.	Incorrect Data	Report Error	Active	
No error code	1094C-075	If Form 1094C 'EIN' in 'OtherALEMembersGrp' has a value, then 'TINRequestTypeCd' within 'OtherALEMembersGrp' must have a value.	Missing Data	Report Error	New	
No error code	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	New	
No error code	1094C-077	Form 1094C 'EIN' within 'OtherALEMembersGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).	Incorrect Data	Report Error	New	
No error code	1094C-078	Form 1094C 'EIN' within 'OtherALEMembersGrp' must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).	Incorrect Data	Report Error	New	
No error code	1094C-079	Form 1094C 'BusinessName' and 'EIN' within 'OtherALEMembersGrp' must match the efile database.	Data Mismatch	Report Error	New	
No error code	1094C-080	Form 1094C 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' must be equal to or greater than the corresponding 'ALEMemberFTECnt'.	Data Mismatch	Report Error	New	
No error code	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	New	

* Error Code matches more than one business rule.