

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-005-01	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	Active	
1094C-008-02	Form 1094C 'MailingAddressGrp' within 'EmployerInformationGrp' must have a value (either USAddressGrp or ForeignAddressGrp).	Missing Data	Report Error	Active	
1094C-009-01	If Form 1094C 'BusinessName' in 'EmployerInformationGrp' has a value, then 'ContactNameGrp' within 'EmployerInformationGrp' must have a value.	Missing Data	Report Error	Active	
1094C-010-01	If Form 1094C 'BusinessName' in 'EmployerInformationGrp' has a value, then 'ContactPhoneNum' within 'EmployerInformationGrp' 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-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-023	If Form 1094C 'BusinessName' 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-037	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then checkbox 'NinetyEightPctOfferMethodInd' must not be checked.	Missing Data	Report Error	Active	
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	Active	
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-041-02	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	Active	
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-045-02	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 and less than 2,500,000.	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-048-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and all of the 'TotalEmployeeCnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') are either zero or have no value, then 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' must have a value greater than zero and less than 2,500,000.	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-050-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' is zero or has no value, then at least one occurrence of 'TotalEmployeeCnt' in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp' must have a value greater than zero and less than 2,500,000.	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-060-02	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and 'AggregatedGroupMemberCd' has a choice of "Yes" indicated, then at least one instance of '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-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-067-01	If Form 1094C 'EmployerEIN' in 'EmployerInformationGrp' has a value, then 'TINRequestTypeCd' in 'EmployerInformationGrp' must have a value.	Missing Data	Report Error	Active	
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-079-01	Form 1094C 'BusinessName' and 'EIN' within 'OtherALEMembersGrp' must match the IRS database.	Data Mismatch	Report Error	Active	
1094C-081-01	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 have no value, then 'ALEMemberFTECnt' in 'YearlyALEMemberDetail' must have a value greater than zero and less than 2,500,000.	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-084-02	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	Active	
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 1094C 'CorrectedUniqueSubmissionId' is present, then 'TaxYr' must be equal to the 'TaxYr' of the original submission.	Data Mismatch	Reject	Active	
1094C-095-01	If Form 1094C 'CorrectedInd' has a choice of "Yes" indicated, then 'AuthoritativeTransmittalInd' must have a choice of "Yes" indicated.	Incorrect Data	Reject	Active	
1094C-096	If 'TestFileCd' has a value of "T" and Form 1094C 'OtherALEMembersGrp' has an 'EIN' present, then it must match the reference data set.	Data Mismatch	Reject	Active	
1094C-097	If Form 1094C 'CorrectedUniqueSubmissionId' has a value, then it must not match a 'CorrectedUniqueSubmissionId' from a submission that was previously accepted by IRS.	Incorrect Data	Reject	Active	
1094C-098	If 'TestFileCd' has a value of "T", and the 1094-C 'EmployerEIN' in 'EmployerInformationGrp' is present, then it must match the reference data set.	Data Mismatch	Reject	New	New Rule
1094C-099	If 'TestFileCd' has a value of "T", and the 1094-C 'EmployerEIN' in 'GovtEntityEmployerInfoGrp' is present, then it must match the reference data set.	Data Mismatch	Reject	New	New Rule
Shared-010	If 'TestFileCd' has a value of "T" and the Information Return has an 'EmployerEIN' present, then it must match the reference data set.	Data Mismatch	Reject	Deleted	Deleted Rule