

1120 BUSINESS RULES FOR TAX YEAR 2005

Version 2005v2.3

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
|-------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|----------------------------------|
| F1120-002 | If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then Schedule PH (Form 1120) must be attached. | Missing Document | Reject | |
| F1120-003 | If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then no more than one Form 851 must be attached. | Multiple Documents | Reject | |
| F1120-004 | If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then Form 851 must be attached. | Missing Document | Reject | |
| F1120-017 | If Form 1120, Schedule J, Line 6a has a non-zero value, then one or more Forms 1118 must be attached. | Missing Document | Reject | |
| F1120-027 | If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then Form 4797 must be attached. | Missing Document | Reject | |
| F1120-031 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then Form 5884 must be attached. | Missing Document | Reject | |
| F1120-032 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then no more than one Form 5884 must be attached. | Multiple Documents | Reject | |
| F1120-033 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then Form 6478 must be attached. | Missing Document | Reject | |
| F1120-034 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then no more than one Form 6478 must be attached. | Multiple Documents | Reject | |
| F1120-035 | If Form 1120, Schedule J, Line 6e has a non-zero value, then Form 8827 must be attached. | Missing Document | Reject | |
| F1120-042 | If Form 1120, Schedule J, Line 6d, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 6d, Checkbox "Form 3800" is checked, then Form 3800 must be attached to Form 1120, Schedule J, Line 6(d) checkbox "Form 3800". | Missing Document | Reject | |
| F1120-049 | If Form 1120, Schedule C, Line 14 has a non-zero value, then one or more Form 5471 must be attached. | Missing Document | Reject | |
| F1120-058 | If Form 1120, Schedule J, Line 4 has a non-zero value, then Form 4626 must be attached. | Missing Document | Reject | |
| F1120-059 | If Form 1120, Schedule J, Line 4 has a non-zero value, then no more than one Form 4626 must be attached. | Multiple Documents | Reject | |
| F1120-060 | Form 1120, Schedule J, Line 4 must equal Form 4626, Line 14. | Data Mismatch | Reject | |
| F1120-061 | If Form 1120, Line 8 has a non-zero value, then Schedule D (Form 1120) must be attached. | Missing Document | Reject | |

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|-------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|----------------------------------|
| F1120-064 | If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached. | Missing Document | Reject | |
| F1120-065 | If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255". | Missing Document | Reject | |
| F1120-066 | If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then no more than one Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255". | Multiple Documents | Reject | |
| F1120-070 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then Form 6765 must be attached. | Missing Document | Reject | |
| F1120-071 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then no more than one Form 6765 must be attached. | Multiple Documents | Reject | |
| F1120-072 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then Form 8586 must be attached. | Missing Document | Reject | |
| F1120-073 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then no more than one Form 8586 must be attached. | Multiple Documents | Reject | |
| F1120-074 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then Form 3468 must be attached. | Missing Document | Reject | |
| F1120-075 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then no more than one Form 3468 must be attached. | Multiple Documents | Reject | |
| F1120-076 | If Form 1120, Schedule J, Line 9 contains a non-zero value then Schedule PH (Form 1120) must be attached. | Missing Document | Reject | |
| F1120-078 | If Form 1120, Line 29b has a non-zero value, then Form 1120, Line 29b must equal Form 1120, Schedule C, Line 20. | Data Mismatch | Reject | |
| F1120-079 | If Form 1120, Line 31 has a non-zero value, then Form 1120, Line 31 must equal Form 1120, Schedule J, Line 11. | Data Mismatch | Reject | |
| F1120-089 | If Form 1120, Schedule K Line 7c has a non-zero value, then one or more Form 5472 must be attached. | Missing Document | Reject | |
| F1120-109 | If Form 1120, Schedule K, Line 4, has a choice of 'Yes' indicated, then Name Control and EIN of the Parent - Subsidiary Control Group must be provided. | Missing Data | Reject | |
| F1120-112 | If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then Form 2220 must be attached. | Missing Document | Reject | |
| F1120-113 | If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached. | Multiple Documents | Reject | |

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|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|----------------------------------|
| F1120-118 | If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then no more than one Form 4797 must be attached. | Multiple Documents | Reject | |
| F1120-122 | There can be no more than one Form 3468 attached to Form 1120. | Multiple Documents | Reject | |
| F1120-123 | There can be no more than one Form 4255 attached to Form 1120. | Multiple Documents | Reject | |
| F1120-124 | There can be no more than one Form 4797 attached to Form 1120. | Multiple Documents | Reject | |
| F1120-125 | There can be no more than one Form 5884 attached to Form 1120. | Multiple Documents | Reject | |
| F1120-126 | There can be no more than one Form 6478 attached to Form 1120. | Multiple Documents | Reject | |
| F1120-127 | There can be no more than one Form 6765 attached to Form 1120. | Multiple Documents | Reject | |
| F1120-128 | There can be no more than one Form 8271 attached to Form 1120 | Multiple Documents | Reject | |
| F1120-129 | There can be no more than one Form 8586 attached to Form 1120. | Multiple Documents | Reject | |
| F1120-149 | If Form 1120, Schedule K Line 7 has a choice of 'Yes' indicated, then Line 7b must have a value. | Missing Data | Reject | |
| F1120-171 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8830" ("otherFormsAttachedIndicator" has the value "8830") and no other value, then Form 8830 must be attached. | Missing Document | Reject | |
| F1120-172 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8830" ("otherFormsAttachedIndicator" has the value "8830") and no other value, then no more than one Form 8830 must be attached. | Multiple Documents | Reject | |
| F1120-173 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8826" ("otherFormsAttachedIndicator" has the value "8826") and no other value, then Form 8826 must be attached. | Missing Document | Reject | |
| F1120-174 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8826" ("otherFormsAttachedIndicator" has the value "8826") and no other value, then no more than one Form 8826 must be attached. | Multiple Documents | Reject | |
| F1120-175 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8835" ("otherFormsAttachedIndicator" has the value "8835") and no other value, then Form 8835 must be attached. | Missing Document | Reject | |
| F1120-176 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8835" ("otherFormsAttachedIndicator" has the value "8835") and no other value, then no more than one Form 8835 must be attached. | Multiple Documents | Reject | |
| F1120-177 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8844" ("otherFormsAttachedIndicator" has the value "8844") and no other value, then Form 8844 must be attached. | Missing Document | Reject | |

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|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|----------------------------------|
| F1120-178 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8844" ("otherFormsAttachedIndicator" has the value "8844") and no other value, then no more than one Form 8844 must be attached. | Multiple Documents | Reject | |
| F1120-179 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8845" ("otherFormsAttachedIndicator" has the value "8845") and no other value, then Form 8845 must be attached. | Missing Document | Reject | |
| F1120-180 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8845" ("otherFormsAttachedIndicator" has the value "8845") and no other value, then no more than one Form 8845 must be attached. | Multiple Documents | Reject | |
| F1120-181 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8846" ("otherFormsAttachedIndicator" has the value "8846") and no other value, then Form 8846 must be attached. | Missing Document | Reject | |
| F1120-182 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8846" ("otherFormsAttachedIndicator" has the value "8846") and no other value, then no more than one Form 8846 must be attached. | Multiple Documents | Reject | |
| F1120-183 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8820" ("otherFormsAttachedIndicator" has the value "8820") and no other value, then Form 8820 must be attached. | Missing Document | Reject | |
| F1120-184 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8820" ("otherFormsAttachedIndicator" has the value "8820") and no other value, then no more than one Form 8820 must be attached. | Multiple Documents | Reject | |
| F1120-185 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8847" ("otherFormsAttachedIndicator" has the value "8847") and no other value, then Form 8847 must be attached. | Missing Document | Reject | |
| F1120-186 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8847" ("otherFormsAttachedIndicator" has the value "8847") and no other value, then no more than one Form 8847 must be attached. | Multiple Documents | Reject | |
| F1120-187 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8861" ("otherFormsAttachedIndicator" has the value "8861") and no other value, then Form 8861 must be attached. | Missing Document | Reject | |
| F1120-188 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8861" ("otherFormsAttachedIndicator" has the value "8861") and no other value, then no more than one Form 8861 must be attached. | Multiple Documents | Reject | |
| F1120-189 | If Form 1120, Schedule J, Line 10 "Other Taxes Amount" has a non-zero value and Schedule J, Line 10 checkbox "Form 8697" is checked, then Form 8697 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8697". | Missing Document | Reject | |
| F1120-190 | If Form 1120, Schedule J, Line 6f has a non-zero value, then Form 8860 must be attached. | Missing Document | Reject | |
| F1120-191 | If Form 1120, Schedule J, Line 6f has a non-zero value, then no more than one Form 8860 must be attached. | Multiple Documents | Reject | |
| F1120-192 | If Form 1120, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached. | Missing Document | Reject | |

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|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|----------------------------------|
| F1120-194 | If Form 1120, Schedule J, Line 6c has a non-zero value and Form 1120, Schedule J, Line 6c - checkbox "QEV credit" is checked then Form 8834 must be attached to Form 1120, Schedule J, Line 6c, checkbox "QEV credit". | Missing Document | Reject | |
| F1120-195 | If Form 1120, Schedule J, Line 6c has a non-zero value and Form 1120, Schedule J, Line 6c - checkbox "QEV credit" is checked, then no more than one Form 8834 must be attached to Form 1120, Schedule J, Line 6c, checkbox "QEV credit". | Multiple Documents | Reject | |
| F1120-197 | If Form 1120, Schedule J, Line 6b has a non-zero value, then Form 5735 must be attached. | Missing Document | Reject | |
| F1120-200 | If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Schedule J, Line 10, Checkbox "Form 8611" is checked, then Form 8611 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8611". | Missing Document | Reject | |
| F1120-201 | If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Schedule J, Line 10, Checkbox "Form 8866" is checked, then Form 8866 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8866". | Missing Document | Reject | |
| F1120-202 | If Form 1120, Schedule K Line 6 has a choice of 'Yes' indicated, then Form 5452 must be attached. | Missing Document | Reject | |
| F1120-206 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8881" ("otherFormsAttachedIndicator" has the value "8881") and no other value, then Form 8881 must be attached. | Missing Document | Reject | |
| F1120-207 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8881" ("otherFormsAttachedIndicator" has the value "8881") and no other value, then no more than one Form 8881 must be attached. | Multiple Documents | Reject | |
| F1120-208 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8882" ("otherFormsAttachedIndicator" has the value "8882") and no other value, then Form 8882 must be attached. | Missing Document | Reject | |
| F1120-209 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8882" ("otherFormsAttachedIndicator" has the value "8882") and no other value, then no more than one Form 8882 must be attached. | Multiple Documents | Reject | |
| F1120-212 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (Specify)" is checked and the dotted line contains the value "8874" ("otherFormsAttachedIndicator" has the value "8874") and no other value, then Form 8874 must be attached. | Missing Document | Reject | |
| F1120-213 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (Specify)" is checked and the dotted line contains the value "8874" ("otherFormsAttachedIndicator" has the value "8874") and no other value, then no more than one Form 8874 must be attached. | Multiple Documents | Reject | |
| F1120-214 | If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | |
| F1120-215 | If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | |
| F1120-216 | If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | |
| F1120-217 | If a "Simplified Marginal Impact Method Election" [SimplifiedMarginallImpactMethodElection] is present in the return, then Form 8697 must also be present in the return. | Missing Document | Reject | |

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|-------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|----------------------------------|
| F1120-222 | If a "Protective Statement" is attached to the tax return, then one or more Forms 8621 must be attached to the return. | Missing Document | Reject | |
| F1120-226 | If Form 1120, Schedule J, Line 1 checkbox is checked, then Form 1120, Schedule J, Line 2a(1), Line 2a(2) and Line 2a(3) must have a value. | Missing Data | Reject | |
| F1120-227 | If Form 1120, Schedule J, Line 2a(1) or Line 2a(2) or Line 2a(3) has a value, then Form 1120, Schedule J, Line 1 checkbox must be checked. | Missing Data | Reject | |
| F1120-228 | If Schedule PH (Form 1120) is present in the return, then Form 1120, Checkbox A2 "Personal Holding Company" must be checked. | Missing Data | Reject | |
| F1120-229 | EIN and Name Control of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as the Filer's EIN and Name Control in the Return Header. | Incorrect Data | Reject | |
| F1120-230 | If Form 1120, Item A4, checkbox "Schedule M-3 required" is checked, then Schedule M-3 (Form 1120), must be attached. | Missing Document | Reject | |
| F1120-231 | If Form 1120, Schedule J, Line 6f must equal Form 8860, Line 9. | Data Mismatch | Reject | |
| F1120-232 | If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then a Parent Return and a Subsidiary Return (for each Subsidiary Corporation listed on Form 851) must be provided. | Missing Document | Reject | |
| F1120-233 | If Form 1120, Item D "Total Assets" is greater than or equal to 10,000,000(10 Million), then Schedule M-3(Form 1120) must be present in the return. | Missing Document | Reject | |
| F1120-236 | If Form 1120, Line 9 contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684indicator" does not contain "FORM 4684") then Form 1120, Line 9 must equal Form 4797, Line 17. | Data Mismatch | Reject | |
| F1120-239 | If in Form 1120, the total of [Item D, Line 1a and Lines 4 through 10] is less than 250000, then Form 1120, Schedule K, Line 13 must have a choice of "Yes" indicated. | Missing Data | Reject | |
| F1120-240 | When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is greater than Line 32g[TotalPayments], then Line 31 plus(+) Line 33 minus(-) Line 32g must equal Line 34[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero. | Math Error | Reject | |
| F1120-241 | When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is less than Line 32g[TotalPayments], then Line 32g minus (-) [Line 31 plus(+) Line 33] must equal Line 35[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero. | Math Error | Reject | |
| F1120-242 | If Form 1120, Line 20a has a non-zero value, then one or more Forms 4562 must be attached. | Missing Document | Reject | |
| F1120-244 | If two or more distinct forms from the list (Form 3468, Form 5884, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8864, Form 8874, Form 8881, Form 8882, Form 8896, Form 8900) are present in the return, then one Form 3800 must be attached. | Missing Document | Reject | |
| F1120-245 | If two or more distinct forms from the list (Form 3468, Form 5884, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8864, Form 8874, Form 8881, Form 8882, Form 8896, Form 8900) are present in the return, then only one Form 3800 must be attached. | Multiple Documents | Reject | |

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|-------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|----------|----------------------------------|
| F1120-246 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8864" ("otherFormsAttachedIndicator" has the value "8864") and no other value, then Form 8864 must be attached. | Missing Document | Reject | |
| F1120-247 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8864" ("otherFormsAttachedIndicator" has the value "8864") and no other value, then no more than one Form 8864 must be attached. | Multiple Documents | Reject | |
| F1120-248 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8896" ("otherFormsAttachedIndicator" has the value "8896") and no other value, then Form 8896 must be attached. | Missing Document | Reject | |
| F1120-249 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8896" ("otherFormsAttachedIndicator" has the value "8896") and no other value, then no more than one Form 8896 must be attached. | Multiple Documents | Reject | |
| F1120-250 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8900" ("otherFormsAttachedIndicator" has the value "8900") and no other value, then Form 8900 must be attached. | Missing Document | Reject | |
| F1120-251 | If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8900" ("otherFormsAttachedIndicator" has the value "8900") and no other value, then no more than one Form 8900 must be attached. | Multiple Documents | Reject | |
| F1120-252 | If Form 1120, Line 25 has a non-zero value, then Form 8903 must be attached. | Missing Document | Reject | |
| F1120-253 | If Form 1120, Schedule C, Line 12a has a non-zero value, then Form 8895 must be attached. | Missing Document | Reject | |
| F1120-254 | If Form 1120, Line 32f2 has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then Form 4136 must be attached. | Missing Document | Reject | |
| F1120-255 | If Form 1120, Line 32f1, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f1, dotted line does not have the value "BACKUP WITHHOLDING" ("backupWithholdingIndicator" does not contain the value of " BACKUP WITHHOLDING "), then Form 2439 must be attached. | Missing Document | Reject | |
| F1120-256 | If Form 1120, Line 32f1, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f1, dotted line does not have the value " BACKUP WITHHOLDING " ("backupWithholdingIndicator" does not contain the value of "BACKUP WITHHOLDING"), then Form 1120, line 32f1 must equal the total of all Forms 2439, line 2. | Data Mismatch | Reject | |
| F1120-258 | If Form 1120, Schedule L is present, Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d. | Data Mismatch | Reject | |
| F1120-259 | If Form 1120, Schedule K, Line 13 does not have a choice of "Yes" indicated, then Form 1120, Schedule L, Line 15d must have a value. | Missing Data | Reject | |
| F1120-260 | If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated, then Form 1120, Schedule M-2, Line 8 must have a value. | Missing Data | Reject | |
| F1120-261 | If Form 1120, Schedule K, Line 13, does not have a choice of "Yes" indicated and Schedule M-3 (Form 1120) is not present in the return, then Form 1120, Schedule M-1, Line 10 must have a value. | Missing Data | Reject | |
| F1120-262 | Form 1120, Line 8 must equal Schedule D (Form 1120) Line 14. | Data Mismatch | Reject | |

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|-------------|-----------------------------------------------------------------------------------------------------------------------------|--------------------|----------|----------------------------------|
| F1120-263 | If Form 2220 is present in the return, Form 1120, Line 33 must equal Form 2220, Line 34. | Data Mismatch | Reject | |
| F3800-037 | If Form 3800, Part 1, Line 1c, has a non-zero value, then Form 8861 must be attached to the return. | Missing Document | Reject | |
| F3800-038 | If Form 3800, Part 1, Line 1c, has a non-zero value, then no more than one Form 8861 must be attached to the return. | Multiple Documents | Reject | |
| F3800-043 | If Form 3800, Part 1, Line 1d has a non-zero value, then no more than one Form 6765 must be present in the return. | Multiple Documents | Reject | |
| F3800-044 | If Form 3800, Part 1, Line 1e has a non-zero value, then Form 8586 must be present in the return. | Missing Document | Reject | |
| F3800-045 | If Form 3800, Part 1, Line 1e has a non-zero value, then no more than one Form 8586 must be present in the return. | Multiple Documents | Reject | |
| F3800-046 | If Form 3800, Part 1, Line 1f has a non-zero value, then Form 8830 must be present in the return. | Missing Document | Reject | |
| F3800-047 | If Form 3800, Part 1, Line 1f has a non-zero value, then no more than one Form 8830 must be present in the return. | Multiple Documents | Reject | |
| F3800-048 | If Form 3800, Part 1, Line 1g has a non-zero value, then Form 8826 must be present in the return. | Missing Document | Reject | |
| F3800-049 | If Form 3800, Part 1, Line 1g has a non-zero value, then no more than one Form 8826 must be present in the return. | Multiple Documents | Reject | |
| F3800-050 | If Form 3800, Part 1, Line 1h has a non-zero value, then Form 8835 must be present in the return. | Missing Document | Reject | |
| F3800-051 | If Form 3800, Part 1, Line 1h has a non-zero value, then no more than one Form 8835 must be present in the return. | Multiple Documents | Reject | |
| F3800-052 | If Form 3800, Part 1, Line 1i has a non-zero value, then Form 8845 must be present in the return. | Missing Document | Reject | |
| F3800-053 | If Form 3800, Part 1, Line 1i has a non-zero value, then no more than one Form 8845 must be present in the return. | Multiple Documents | Reject | |
| F3800-054 | If Form 3800, Part 1, Line 1j has a non-zero value, then Form 8846 must be present in the return. | Missing Document | Reject | |
| F3800-055 | If Form 3800, Part 1, Line 1j has a non-zero value, then no more than one Form 8846 must be present in the return. | Multiple Documents | Reject | |
| F3800-056 | If Form 3800, Part 1, Line 1k has a non-zero value, then Form 8820 must be present in the return. | Missing Document | Reject | |
| F3800-057 | If Form 3800, Part 1, Line 1k has a non-zero value, then no more than one Form 8820 must be present in the return. | Multiple Documents | Reject | |
| F3800-058 | If Form 3800, Part 1, Line 1l, has a non-zero value, then Form 8874 must be present in the return. | Missing Document | Reject | |
| F3800-059 | If Form 3800, Part 1, Line 1l, has a non-zero value, then no more than one Form 8874 must be present in the return. | Multiple Documents | Reject | |
| F3800-060 | If Form 3800, Part 1, Line 1m, has a non-zero value, then Form 8881 must be present in the return. | Missing Document | Reject | |
| F3800-061 | If Form 3800, Part 1, Line 1m, has a non-zero value, then no more than one Form 8881 must be present in the return. | Multiple Documents | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| F3800-062 | If Form 3800, Part 1, Line 1n, has a non-zero value, then Form 8882 must be present in the return. | Missing Document | Reject | |
| F3800-063 | If Form 3800, Part 1, Line 1n, has a non-zero value, then no more than one Form 8882 must be present in the return. | Multiple Documents | Reject | |
| F3800-064 | If Form 3800, Part 1, Line 1w has a non-zero value, then Form 8847 must be present in the return. | Missing Document | Reject | |
| F3800-065 | If Form 3800, Part 1, Line 1w has a non-zero value, then no more than one Form 8847 must be present in the return. | Multiple Documents | Reject | |
| F3800-066 | If Form 3800, Part 1, Line 1d has a non-zero value, then Form 6765 must be present in the return. | Missing Document | Reject | |
| F3800-067 | If Form 3800, Part 1, Line 1o, has a non-zero value, then Form 8900 must be present in the return. | Missing Document | Reject | |
| F3800-068 | If Form 3800, Part 1, Line 1o, has a non-zero value, then no more than one Form 8900 must be present in the return. | Multiple Documents | Reject | |
| F3800-069 | If Form 3800, Part 1, Line 1p, has a non-zero value, then Form 8864 must be present in the return. | Missing Document | Reject | |
| F3800-070 | If Form 3800, Part 1, Line 1p, has a non-zero value, then no more than one Form 8864 must be present in the return. | Multiple Documents | Reject | |
| F3800-071 | If Form 3800, Part 1, Line 1q, has a non-zero value, then Form 8896 must be present in the return. | Missing Document | Reject | |
| F3800-072 | If Form 3800, Part 1, Line 1q, has a non-zero value, then no more than one Form 8896 must be present in the return. | Multiple Documents | Reject | |
| F3800-073 | If Form 3800, Part 1, Line 1a has a non-zero value, then Form 3468 must be present in the return. | Missing Document | Reject | |
| F3800-074 | If Form 3800, Part 1, Line 1a has a non-zero value, then no more than one Form 3468 must be present in the return. | Multiple Documents | Reject | |
| F3800-075 | If Form 3800, Part 1, Line 1b has a non-zero value, then Form 5884 must be present in the return. | Missing Document | Reject | |
| F3800-076 | If Form 3800, Part 1, Line 1b has a non-zero value, then no more than one Form 5884 must be present in the return. | Multiple Documents | Reject | |
| F4797-004 | If Form 4797, Line 9 (g) has a non-zero value, then Schedule D(Form 1120), Line 7 must equal Form 4797, Line 9 (g). | Data Mismatch | Reject | |
| F5471-001 | If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value. | Missing Data | Reject | |
| F5471-002 | If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached. | Missing Document | Reject | |
| F5471-003 | If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached. | Missing Document | Reject | |
| F5471-005 | If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached. | Missing Document | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| F5471-010 | If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached. | Missing Document | Reject | |
| F5471-014 | If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached. | Missing Document | Reject | |
| F5471-026 | If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmt] must be attached. | Missing Document | Reject | |
| F5471-029 | If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached. | Missing Document | Reject | |
| F5471-030 | If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached. | Missing Document | Reject | |
| F5471-031 | If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached. | Missing Document | Reject | |
| F5471-032 | If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached. | Missing Document | Reject | |
| F5471-033 | If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached. | Missing Document | Reject | |
| F6478-002 | If Form 6478, Line 1(a) has a value, then the value must be greater than or equal to 0 (zero) and less than or equal to 15000000 (fifteen million). | Incorrect Data | Reject | |
| F6765-003 | If Form 6765, Line 10 has a value, the value must be greater than or equal to 0 (zero) and less than or equal to 16% (0.16000). | Incorrect Data | Reject | |
| F851-005 | The EIN of the Subsidiary Corporation in Form 851 must not equal all nines. | Incorrect Data | Reject | |
| F851-006 | For each Subsidiary Corporation in Form 851, Part I, the EIN of the Subsidiary ("CorporationEIN" of "SubsidiaryCorporationInfo") must not be the same as the EIN of the Filer (Common Parent Corporation) in the Return Header. | Incorrect Data | Reject | |
| F8586-006 | If Form 8586, Line 3 has a non-zero value, then one or more Forms 8609-A must be present in the return. | Missing Document | Reject | |
| F8586-007 | If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609-A must be present in the return. | Incorrect Data | Reject | |
| F8609A-001 | Form 8609-A, Part I, Item A "Building Identification Number" must have a value. | Missing Data | Reject | |
| F8865-010 | Form 8865, Item A - At least one of the "Category of Filer" checkboxes "1", "2", "3", or "4" must be checked. | Missing Data | Reject | |
| F8865-028 | If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value. | Missing Data | Reject | |
| F8865-029 | If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached. | Missing Document | Reject | |
| F8865-030 | If Form 8865, Schedule B, Line 5 has a non-zero value, then no more than one Schedule F (Form 1040) must be attached. | Multiple Documents | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| F8865-089 | There can be no more than one Form 3468 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-090 | There can be no more than one Form 4255 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-091 | There can be no more than one Form 4797 attached to Form 8865.. | Multiple Documents | Reject | |
| F8865-092 | There can be no more than one Form 5884 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-093 | There can be no more than one Form 6478 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-094 | There can be no more than one Form 6765 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-095 | There can be no more than one Form 8271 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-096 | There can be no more than one Form 8586 attached to Form 8865. | Multiple Documents | Reject | |
| F8865-149 | If Form 8865, Schedule K, Line 10 contains a non-zero value, then no more than one Form 4797 may be attached. | Multiple Documents | Reject | |
| F8865-150 | If Form 8865, Schedule K, Line 15c has a non-zero value, then Form 3468 must be attached. | Missing Document | Reject | |
| F8865-151 | If Form 8865, Schedule K, Line 15c has a non-zero value, then no more than one Form 3468 must be attached. | Multiple Documents | Reject | |
| F8865-152 | There can be no more than one Form 8586 attached to Form 8865, Schedule K, Line 15a or 15b. | Multiple Documents | Reject | |
| F8865-153 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6478 attached. | Multiple Documents | Reject | |
| F8865-154 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6765 attached. | Multiple Documents | Reject | |
| F8865-156 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 5884 attached. | Multiple Documents | Reject | |
| F8865-157 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8826 attached. | Multiple Documents | Reject | |
| F8865-158 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8830 attached. | Multiple Documents | Reject | |
| F8865-159 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8834 attached. | Multiple Documents | Reject | |
| F8865-160 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8835 attached. | Multiple Documents | Reject | |
| F8865-161 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8844 attached. | Multiple Documents | Reject | |
| F8865-162 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8845 attached. | Multiple Documents | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| F8865-163 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8846 attached. | Multiple Documents | Reject | |
| F8865-164 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8847 attached. | Multiple Documents | Reject | |
| F8865-165 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8861 attached. | Multiple Documents | Reject | |
| F8865-166 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8820 attached. | Multiple Documents | Reject | |
| F8865-167 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8874 attached. | Multiple Documents | Reject | |
| F8865-168 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8881 attached. | Multiple Documents | Reject | |
| F8865-169 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8882 attached. | Multiple Documents | Reject | |
| F8865-171 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8860 attached. | Multiple Documents | Reject | |
| F8865-172 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8864 attached. | Multiple Documents | Reject | |
| F8865-174 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8896 attached. | Multiple Documents | Reject | |
| F8865-175 | If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 4255, 5884, 6478, 6765, 8820, 8826, 8830, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8882, 8896, 8900, Non Conventional Fuel Source Credit Schedule” [”NonconventionalSourceFuelCreditSchedule”], “Itemized Other Credits Schedule” [”ItemizedOtherCreditsSchedule”]. | Missing Document | Reject | |
| F8865-176 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 4255 attached. | Multiple Documents | Reject | |
| F8865-177 | If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8900 attached. | Multiple Documents | Reject | |
| F8873-001 | If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value. | Missing Data | Reject | |
| F8873-002 | If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7c must have a non-zero value. | Missing Data | Reject | |
| FPYMT-016 | If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (two and one half months after the “TaxPeriodEndDate” in the Return Header), then the “RequestedPaymentDate” in the IRS Payment Record must be on or before the due date of the return for the current processing year (payment date must end in the current processing year). | Incorrect Data | Reject | |
| FPYMT-018 | Tax payer’s Day Time Phone Number in IRS Payment Record cannot equal all zeros. | Incorrect Data | Reject | |
| FPYMT-019 | “Payment Amount” in the IRS Payment Record must not be greater than Form 1120, Line 34. | Incorrect Data | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| FPYMT-021 | If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (two and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. | Incorrect Data | Reject | |
| R0000-002 | The return type must be specified for each return in the return header. | Missing Data | Reject And Stop | |
| 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 | |
| R0000-004 | The return type (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 | |
| R0000-007 | For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164. | Incorrect Data | Reject | |
| R0000-014 | SSN of the Preparer in the Return Header cannot be all zeros or all nines. | Incorrect Data | Reject | |
| R0000-015 | EIN of the Preparer Firm in the Return Header must not equal all nines. | Incorrect Data | Reject | |
| R0000-017 | If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value. | Missing Data | Reject | |
| R0000-018 | The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header. | Incorrect Data | Reject | |
| 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 And Stop | |
| R0000-020 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340. | Incorrect Data | Reject | |
| R0000-021 | The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines. | Incorrect Data | Reject | |
| R0000-022 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098. | Incorrect Data | Reject | |
| R0000-023 | If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP". | Incorrect Data | Reject | |
| R0000-024 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966. | Incorrect Data | Reject | |
| R0000-027 | There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk. | System Error | Reject | |
| R0000-029 | If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator. | Missing Data | Reject | |
| R0000-030 | In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator. | Data Mismatch | Reject | |
| R0000-031 | Taxpayer PIN in the Return Header cannot equal all zeros. | Incorrect Data | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| R0000-032 | Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number". | Missing Data | Reject | |
| R0000-033 | The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header. | Data Mismatch | Reject | |
| R0000-034 | If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP then the City must be "APO" OR "FPO". | Incorrect Data | Reject | |
| R0000-035 | The "Tax Period Ending Date" in the Return Header must be less than the "Received Date". | Incorrect Data | Reject And Stop | |
| R0000-040 | "Tax Year" in the Return Header must equal the first four digits ("YYYY" digits) of the "TaxYearBeginningDate" in the Return Header. | Incorrect Data | Reject | |
| R0000-044 | The CUSIP Number cannot equal all zeros. | Incorrect Data | Reject | |
| R0000-045 | "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2003 - ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930"). | Incorrect Data | Reject | |
| R0000-046 | For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900. | Incorrect Data | Reject | |
| R0000-047 | "Tax Year" in the Return Header must equal one of the following values for the processing year 2006 - ("2003", "2004", "2005"). | Incorrect Data | Reject | |
| R0000-049 | Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s). | Incorrect Data | Reject | |
| R0000-050 | Bank Account Number in IRS Payment Record must not equal all zeros or all blanks. | Incorrect Data | Reject | |
| R0000-051 | The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header. | Data Mismatch | Reject | |
| R0000-052 | The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header. | Data Mismatch | Reject | |
| R0000-054 | The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header. | Data Mismatch | Reject | |
| R0000-055 | If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present. | Missing Document | Reject | |
| R0000-056 | If Form 8838 is present in the return, then a binary attachment document with Description "8838 Signature Document" must be present. | Missing Document | Reject | |
| R0000-058 | An XML document that represents a binary attachment must have a valid reference to an attached file. | Missing Data | Reject And Stop | |
| R0000-059 | If the checkbox "Final Return" is not checked or if the checkbox "Initial Return" is not checked, then the "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2005 - ("20051231", "20060131", "20060228", "20060331", "20060430", "20060531", "20060630", "20060731", "20060831", "20060930", "20061031", "20061130") OR [the tax period ending date must be 1-3 days after the beginning of the month or the tax period ending date must be 1-6 days before the end of the month] . | Incorrect Data | Reject | Verbiage Change |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| R0000-060 | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest. | Incorrect Data | Reject | |
| R0000-061 | If multiple XML documents are created to represent the same binary attachment in a submission, they must all have the same Document Type and Description. | Incorrect Data | Reject And Stop | |
| R0000-062 | Every attached file (i.e. binary attachment) must be referenced by one or more XML documents that represent it. | Missing Data | Reject And Stop | |
| R0000-900 | The return type indicated in the return header must match the return type established with the IRS for the EIN | Database Validation Error | Reject | |
| R0000-901 | Filer's EIN and Name Control in the Return Header must match data in the e-File database. | Database Validation Error | Reject | |
| R0000-902 | 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 | |
| R0000-903 | Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return. | Duplicate Condition | Reject And Stop | |
| R0000-904 | Software ID in the Return Header must have passed testing for the form family and tax year. | Database Validation Error | Reject And Stop | |
| R0000-905 | 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 | |
| R0000-906 | Routing Transit Number (RTN) included in the return must be present in the e-File database. | Database Validation Error | Reject | |
| R0000-907 | The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits). | Duplicate Condition | Reject | |
| SF-F1040-003 | If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return. | Missing Document | Reject | |
| SF-F1040-006 | If Schedule F (Form 1040), Line 37b is checked, then Form 6198 must be attached to the return. | Missing Document | Reject | |
| SN-F1120-001 | If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, then Form 5471 must be attached. | Missing Document | Reject | |
| SN-F1120-006 | If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return | Missing Document | Reject | |
| SN-F1120-007 | If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value. | Missing Data | Reject | |
| SN-F1120-008 | If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value. | Missing Data | Reject | |
| SN-F1120-009 | If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return. | Missing Document | Reject | |
| SN-F1120-010 | If Schedule N (Form 1120), Line 7c has a non-zero value, then Form 8873 must be attached to the return. | Missing Document | Reject | |
| SN-F1120-011 | If Schedule N (Form 1120), Line 1a, has a choice of 'Yes' indicated, then Form 8858 must be attached. | Missing Document | Reject | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| SN-F1120-012 | If Schedule N (Form 1120), Line 4b has a non-zero value, then Form 5471 must be attached to the return. | Missing Document | Reject | |
| SPH-F1120-002 | If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 972 must be attached to Schedule PH (Form 1120). | Missing Document | Reject | |
| SPH-F1120-003 | If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 973 must be attached to Schedule PH (Form 1120). | Missing Document | Reject | |
| STATE-001 | The agency to which a State Submission is filed must participate in the Fed/State program. | Incorrect Data | Reject | |
| STATE-005 | The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission. | Data Mismatch | Reject | |
| 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 | |
| STATE-007 | The IRS Submission ID referenced in the State Submission must be that of an IRS Return. | Incorrect Data | Reject | |
| STATE-008 | State Corporate Returns can only be submitted via the Web Services Channel. | Unsupported | Reject | |
| STATE-901 | The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database. | Database Validation Error | Reject | |
| STATE-902 | The IRS Submission ID referenced in the State Submission Manifest must be in accepted status. | Database Validation Error | Reject | |
| T0000-001 | The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing). | Data Mismatch | Reject And Stop | |
| T0000-002 | The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use). | Data Mismatch | Reject And Stop | |
| T0000-003 | The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file. | Data Mismatch | Reject And Stop | |
| T0000-004 | The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure). | Incorrect Data | Reject And Stop | |
| T0000-005 | The transmission version must be specified in the transmission header of the transmission file. | Missing Data | Reject And Stop | |
| T0000-006 | The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header. | Data Mismatch | Reject And Stop | |
| T0000-007 | The processing site <name> does not accept data in XML format. | Unsupported | Reject | |
| T0000-008 | The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF". | Incorrect Data | Reject | |
| T0000-009 | The Transmission File must be free of virus. A virus was found in this file. | Unsupported | Reject And Stop | |
| T0000-012 | EMS received your file, but could not process it. Please check your file and re-transmit. | Unsupported | Reject And Stop | |
| T0000-013 | The Message ID must be globally unique. | Incorrect Data | Reject And Stop | |
| T0000-014 | The Submission ID must be globally unique. | Incorrect Data | Reject And Stop | |
| 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 | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| 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 | |
| T0000-017 | The Submission ID must be 20 characters in length. | Incorrect Data | Reject And Stop | New |
| T0000-900 | Transmission cannot be a duplicate of a previously accepted transmission. | Duplicate Condition | Reject And Stop | |
| T0000-901 | If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system. | Database Validation Error | Reject And Stop | |
| T0000-902 | If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system. | Database Validation Error | Reject And Stop | |
| X0000-005 | The XML data has failed schema validation. | XML Error | Reject And Stop | |
| X0000-006 | MIME Header fields must conform to the specification for the transmission file published by the IRS. | XML Error | Reject And Stop | |
| X0000-007 | The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' 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 ").The namespace prefix "SOAP" shall be bound to the namespace " http://schemas.xmlsoap.org/soap/envelope/ " (xmlns:SOAP= " http://schemas.xmlsoap.org/soap/envelope/ ") and the Envelope element must be qualified with this prefix. | XML Error | Reject And Stop | |
| 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 | |
| X0000-009 | The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification. | XML Error | Reject And Stop | |
| X0000-010 | There must be one-to-one relationship between a Submission ID specified in the transmission manifest and a submission zip archive (zip file that is the submission) present in the attachment zip file, and the name of the submission zip archive must be the Submission ID with ".zip" extension. | Incorrect Data | Reject And Stop | |
| 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/". The entry name must use lower case characters only and the separator must be the forward slash character. | Incorrect Data | Reject And Stop | |
| X0000-012 | The name of a binary attachment file must be less than or equal to 30 bytes. | Incorrect Data | Reject And Stop | |
| X0000-015 | Submission IDs in the SOAP Body (of the SOAP envelope) must match ZIP entry names of the submissions in the attachment. | Data Mismatch | Reject And Stop | |

| Rule Number | Rule Text | Error Category | Severity | Change from 2005v2.2 to 2005v2.3 |
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| X0000-016 | ZIP Entry names within a submission must be unique. | Duplicate Condition | Reject And Stop | |
| X0000-017 | ZIP Entry names in the transmission ZIP archive must be unique. | Duplicate Condition | Reject And Stop | |
| 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 | |
| X0000-019 | A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with “xml/” or “/xml/” and 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 | |
| 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 | |
| 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 | |
| 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 | |