

1094-C BUSINESS RULES FOR TAX YEAR 2015

Version 2015 v2.0

Error Code	Rule Number	Business Rule Text	Error Category	Severity	Status	Nature of Changes
AIREX100	1094C-001-01	Form 1094C 'SubmissionId' must not be a duplicate of another 'SubmissionId' within the same transmission.	Incorrect Data	Reject	Active	
AIREX113	1094C-002-01	Form 1094C 'TaxYr' must match the year of the schema versions being supported by the AIR system.	Incorrect Data	Reject	Active	
AIREX117	1094C-003-01	Form 1094C 'BusinessName' within 'EmployerInformationGrp' must have a value.	Missing Data	Reject	Active	
AIREX126	1094C-004-01	Form 1094C, 'BusinessName' and 'EmployerEIN' in 'EmployerInformationGrp' must match the IRS database.	Data Mismatch	Reject	Active	Changed Associated Error Code(s)
AIRBR848	1094C-005	Form 1094C 'TINRequestTypeCd' within 'EmployerInformationGrp' must have a value equal to "BUSINESS_TIN".	Incorrect Data	Report Error	Active	
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	Active	
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	Active	
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	
AIREX127	1094C-013-01	Form 1094C 'BusinessName' and 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must match the IRS database.	Data Mismatch	Reject	Active	
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	
AIREX120	1094C-015-01	If Form 1094C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Reject	Active	
AIREX120	1094C-016-01	If Form 1094C 'BusinessName' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value.	Missing Data	Reject	Active	
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	Active	
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	Active	
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 'TotalForm1095CAEMemberCnt' must have a non-zero value.	Missing Data	Report Error	Active	
AIRBR815	1094C-029	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'TotalForm1095CAEMemberCnt' must not have a value.	Incorrect Data	Report Error	Active	
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	Active	
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	Active	
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	Active	
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	Active	
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	
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	Active	
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	Active	
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	Active	
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	Active	
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	Active	
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	Active	

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	Active	
AIRBR854	1094C-045-01	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'NinetyEightPctOfferMethodInd' is not checked, and 'ALEMemberFTECnt' in 'YearlyALEMemberDetail' is zero or has no value, then at least one occurrence of 'ALEMemberFTECnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') must have a value greater than zero.	Missing Data	Report Error	Active	
AIRBR830 AIRBR856	1094C-047	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is not checked, then 'ALEMemberFTECnt' must not have a value.	Incorrect Data	Report Error	Active	Changed Associated Error Code(s)
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	
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	Active	
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	
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	Active	
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	

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	Active	
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	
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	Active	
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	
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	Active	
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 'CorrectedInd' 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-073-01	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then it must be equal to nine digits.	Incorrect Data	Reject	Active	
AIREX123	1094C-074-01	If Form 1094C 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' has a value, then it must not contain alpha characters.	Incorrect Data	Reject	Active	
AIRBR857	1094C-075	If Form 1094C 'EIN' in 'OtherALEMembersGrp' has a value, then 'TINRequestTypeCd' within 'OtherALEMembersGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR858	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	
AIRBR859	1094C-077	Form 1094C 'EIN' within 'OtherALEMembersGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).	Incorrect Data	Report Error	Active	
AIRBR860	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	Active	
AIRTN500	1094C-079	Form 1094C 'BusinessName' and 'EIN' within 'OtherALEMembersGrp' must match the efile database.	Data Mismatch	Report Error	Active	
AIRBR832	1094C-080	Form 1094C 'TotalEmployeeCnt' in 'YearlyALEMemberDetail' must be equal to or greater than the corresponding 'ALEMemberFTECnt'.	Data Mismatch	Report Error	Active	
AIRBR854	1094C-081	If Form 1094C checkbox 'AuthoritativeTransmittalInd' is checked and checkbox 'NinetyEightPctOfferMethodInd' is not checked, and all of the 'ALEMemberFTECnt' (in 'JanALEMonthlyInfoGrp' through 'DecALEMonthlyInfoGrp') are either zero or has no value, then 'ALEMemberFTECnt' in 'YearlyALEMemberDetail' must have a value greater than zero.	Missing Data	Report Error	Active	
AIREX131	1094C-082	Form 1094-C 'OriginalUniqueSubmissionId' must be unique within the transmission	Incorrect Data	Reject	New	New Rule
AIREX133	1094C-083	If Form 1094-C 'OriginalUniqueSubmissionId' is present, 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	New	New Rule

AIREX130	1094C-084	If Form 1094C 'OriginalUniqueSubmissionId' is present, then it must match the Unique Submission ID ('ReceiptId' 'SubmissionId') of a Submission containing original records that was rejected.	Data Mismatch	Reject	New	New Rule
AIREX132	1094C-085	If Form 1094C 'OriginalUniqueSubmissionId' is present, then Manifest 'TransmissionTypeCd' must equal "R"	Incorrect Data	Reject	New	New Rule
AIREX134	1094C-086	If Form 1094-C 'CorrectedUniqueSubmissionId' is present, 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	New	New Rule
AIREX112	1094C-087	If Form 1094C 'CorrectedInd' has a choice of "No" indicated, then at least one Form 1095C must be attached.	Incorrect Data	Reject	New	New Rule