

1040A BUSINESS RULES FOR TAX YEAR 2015

Version 2015v3.1

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|---------------|--|----------------|----------|-------------|
| F1040A-002-01 | If Form 1040A, Line 47 'OverpaidAmt' has a non-zero value and Line 51 'EsPenaltyAmt' is greater than Line 47 'OverpaidAmt', then Line 50 'OwedAmt' must have a non-zero value. | Incorrect Data | Reject | Active |
| F1040A-003-01 | If Form 1040A, Line 47 'OverpaidAmt' has a non-zero value and Line 51 'EsPenaltyAmt' is not greater than Line 47 'OverpaidAmt', then Line 50 'OwedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-004-01 | The total number of Dependent Name Controls that has a value on Form 1040A, Line 6c must be equal to the sum of the following: Line 6c 'ChldWhoLivedWithYouCnt' and Line 6c 'ChldNotLivingWithYouCnt' and Line 6c 'OtherDependentsListedCnt'. | Data Mismatch | Reject | Active |
| F1040A-005 | Form 1040A, Line 27 'TaxableIncomeAmt' must be less than 100000. | Incorrect Data | Reject | Active |
| F1040A-006-01 | If Form 1040A, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then one of the following fields must have a value: Form 1040 A, [Line 4 'QualifyingHOHNM' and Line 4 'QualifyingHOHSSN'] or Line 6c 'ChldWhoLivedWithYouCnt' or Line 6c 'OtherDependentsListedCnt'. | Missing Data | Reject | Active |
| F1040A-007-01 | If Form 1040A, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and 'QualifyingHOHNM' has a value, then 'QualifyingHOHSSN' must have a value. | Missing Data | Reject | Active |
| F1040A-008 | If Form 1040A, Line 4 'QualifyingHOHSSN' has a value, then it must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header. | Incorrect Data | Reject | Active |
| F1040A-009-01 | If Form 1040A, Line 4 'QualifyingHOHSSN' has a value, then it must be within the valid range of SSN/ITIN/ATIN. | Incorrect Data | Reject | Active |
| F1040A-011 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then 'SpouseSSN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-012 | If Form 1040A, Line 3 checkbox "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), and Line 6b checkbox 'ExemptSpouseInd' are checked, then 'SpouseSSN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-013 | If Form 1040A, Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' are checked, then 'SpouseSSN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-014-02 | Each 'DependentSSN' on Form 1040A, Line 6c(2) must be a valid SSN/ITIN/ATIN. | Incorrect Data | Reject | Active |
| F1040A-015 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 19 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-016-01 | Each 'DependentSSN' that has a value on Form 1040A, Line 6c(2) must be unique among all the dependent SSNs in Line 6c(2). | Incorrect Data | Reject | Active |
| F1040A-017-01 | Each 'DependentSSN' that has a value on Form 1040A, Line 6c(2) must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header. | Incorrect Data | Reject | Active |

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| F1040A-018-01 | If Form 1040A, Line 42a 'EICEligibilityLiteralCd' has the value "NO", then Line 42a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-020-01 | If Schedule EIC (Form 1040A or 1040) is present in the return, then Form 1040A, Line 42a 'EarnedIncomeCreditAmt' must have a non-zero value. | Incorrect Data | Reject | Active |
| F1040A-021-02 | If Form 1040A, Line 42a 'EarnedIncomeCreditAmt' has a non-zero value, then at least one of the following must be true: [in [WagesNotShownSchedule] attached to Form 1040A, Line 7, at least one 'WagesLiteralCd' must have the value "HSH" or "FEC" and the corresponding 'WagesNotShownAmt' must be greater than zero] or Form W-2 must be present or Form 1099-R must be present. | Incorrect Data | Reject | Active |
| F1040A-022 | If Form 1040A, Line 8a 'TaxableInterestAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040A or 1040), Line 4 'CalculatedTotalTaxableIntAmt'. | Data Mismatch | Reject | Active |
| F1040A-023 | If Form 1040A, Line 9a 'OrdinaryDividendsAmt' is greater than 1500, then it must be equal to Schedule B (Form 1040A or 1040), Line 6 'TotalOrdinaryDividendsAmt'. | Data Mismatch | Reject | Active |
| F1040A-024-01 | Form 1040A, Line 31 'CreditForChildAndDepdCareAmt' must be equal to Form 2441, Line 11 'CreditForChildAndDepdCareAmt'. | Data Mismatch | Reject | Active |
| F1040A-026-01 | Form 1040A, Line 32 'CreditForElderlyOrDisabledAmt' must be equal to Schedule R (Form 1040A or 1040), Line 22 'CreditForElderlyOrDisabledAmt'. | Data Mismatch | Reject | Active |
| F1040A-027-02 | If Form 1040A, Line 47 'OverpaidAmt' is greater than zero and less than Line 51 'EsPenaltyAmt', then (Line 48a 'RefundAmt' and Line 49 'AppliedToEsTaxAmt' must be equal to zero if an amount is entered) and [Line 50 'OwedAmt' must be equal to (Line 51 'EsPenaltyAmt' minus(-) Line 47 'OverpaidAmt')]. | Incorrect Data | Reject | Active |
| F1040A-029 | The sum of all Forms W-2, Line 1 'WagesAmt' must not be greater than Form 1040A, Line 7 'WagesSalariesAndTipsAmt'. When evaluating this, a tolerance of \$5.00 is allowed. | Incorrect Data | Reject | Active |
| F1040A-030-01 | Form 1040A, Line 40 'WithholdingTaxAmt' must be equal to the sum of the following: (1) all 'WithholdingAmt' in [OtherWithholdingStatement] attached to Form 1040A, Line 40 and (2) all of the Forms W-2, Line 2 'WithholdingAmt'. When evaluating this, a tolerance of \$5.00 is allowed. | Math Error | Reject | Active |
| F1040A-031-01 | If Form 1040A, Line 47 'OverpaidAmt' has a non-zero value, then Line 46 'TotalPaymentsAmt' must be greater than Line 39 'TotalTaxAmt'. | Incorrect Data | Reject | Active |
| F1040A-032-02 | If 'PrimarySSN' in the Return Header is an ITIN, then Form 1040A, Line 42a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-033-01 | If 'PrimarySSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return. | Incorrect Data | Reject | Active |
| F1040A-034-03 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseSSN' in the Return Header is an ITIN, then Form 1040A, Line 42a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-035-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseSSN' in the Return Header is an ITIN, then Schedule EIC (Form 1040A or 1040) must not be present in the return. | Incorrect Data | Reject | Active |
| F1040A-036 | If Form 1040A, Line 23b 'MustItemizeInd' is checked, then Line 3 checkbox "Married filing separately" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 3). | Missing Data | Reject | Active |
| F1040A-037 | If Form 1040A, Line 14b 'TaxableSocSecAmt' has a non-zero value, then Line 14a 'SocSecBnftAmt' must have a non-zero value. | Missing Data | Reject | Active |

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| F1040A-038-01 | If Form 1040A, Line 46 'TotalPaymentsAmt' is not equal to Line 39 'TotalTaxAmt', then one of the following must have a non-zero value: Line 47 'OverpaidAmt', Line 48a 'RefundAmt', Line 49 'AppliedToEsTaxAmt' or Line 50 'OwedAmt'. | Missing Data | Reject | Active |
| F1040A-039-01 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then 'StateAbbreviationCd' of Filer Address in the Return Header must not have the following values: "AZ" or "CA" or "ID" or "LA" or "NM" or "NV" or "TX" or "WA" or "WI". | Incorrect Data | Reject | Active |
| F1040A-040 | If Form 1040A, Line 12a 'PensionsAnnuitiesAmt' or Line 12b 'TotalTaxablePensionsAmt' has a non-zero value, then both amounts must not be equal. | Incorrect Data | Reject | Active |
| F1040A-041-01 | If Form 1040A, Line 46 'TotalPaymentsAmt' is greater than Line 39 'TotalTaxAmt' and [the sum of Line 49 'AppliedToEsTaxAmt' and Line 51 'EsPenaltyAmt' is equal to Line 47 'OverpaidAmt'], then Line 48a 'RefundAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-042-01 | If Form 1040A, Line 46 'TotalPaymentsAmt' is greater than Line 39 'TotalTaxAmt' and [the sum of (Line 49 'AppliedToEsTaxAmt' and Line 51 'EsPenaltyAmt') is less than Line 47 'OverpaidAmt'], then Line 48a 'RefundAmt' must have a non-zero value. | Incorrect Data | Reject | Active |
| F1040A-045-01 | If Form 1040A, Line 6c 'ChldNotLivingWithYouCnt' has a non-zero value, there must be at least one dependent listed in Line 6c that has its Line 6c(3) 'DependentRelationshipCd' from among the following values: ("STEPCHILD" or "HALF BROTHER" or "HALF SISTER" or "STEPBROTHER" or "STEPSISTER" or "FOSTER CHILD" or "GRANDCHILD" or "BROTHER" or "SISTER" or "NEPHEW" or "NIECE" or "SON" or "DAUGHTER") | Incorrect Data | Reject | Active |
| F1040A-047-01 | If Form 2210 is present, then Form 1040A, Line 51 'EsPenaltyAmt' must be equal to non-zero amount from Form 2210, Line 17 'PenaltyAmt' or Line 27 'TotalPenaltyAmt'. | Data Mismatch | Reject | Active |
| F1040A-048-01 | If Form 1040A, Line 32 'CreditForElderlyOrDisabledAmt' is greater than zero, and [Line 23a checkboxes 'Primary65OrOlderInd' and 'Spouse65OrOlderInd' are not checked], then one of the following fields from Schedule R (Form 1040A or 1040) must be checked: Line 2 'Und65RtdPermntTotDsblyInd' or Line 4 'BothUnder65OneRtdDsblyInd' or Line 5 'BothUnder65BothRtdDsblyInd' or Line 9 'Under65DidNotLiveTogetherInd'. | Missing Data | Reject | Active |
| F1040A-049-01 | Form 1040A, Line 6d 'TotalExemptionsCnt' must be equal to the sum of the following fields: 'TotalExemptPrimaryAndSpouseCnt' and 'ChldWhoLivedWithYouCnt' and 'ChldNotLivingWithYouCnt' and 'OtherDependentsListedCnt'. | Incorrect Data | Reject | Active |
| F1040A-050-01 | If Form 1040A, Line 34 'RtrSavingsContributionsCrAmt' has a non-zero value, then Form 8880 must be attached to Line 34. | Missing Document | Reject | Active |
| F1040A-053 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 38a 'EarnedIncomeCreditAmt' must be equal to zero if amount is entered. | Incorrect Data | Reject | Active |
| F1040A-056-02 | At least one of the following must have a non-zero value: Form 1040A, Line 15 'TotalIncomeAmt' or Line 21 'AdjustedGrossIncomeAmt' or Line 28 'TaxAmt' or Line 30 'TotalTaxBeforeCrAndOthTaxesAmt' or Line 36 'TotalCreditsAmt' or Line 39 'TotalTaxAmt' or Line 46 'TotalPaymentsAmt'. | Missing Data | Reject | Active |
| F1040A-057-01 | Form 1040A, Line 46 'TotalPaymentsAmt' must be equal to the sum of the following: Line 40 'WithholdingTaxAmt' and Line 41 'EstimatedTaxPaymentsAmt' and Line 42a 'EarnedIncomeCreditAmt' and Line 43 'AdditionalChildTaxCreditAmt' and Line 44 'RefundableAmerOppCreditAmt' and Line 45 'ReconciledPremiumTaxCreditAmt' and Line 46 'RequestForExtensionAmt' and Line 46 'ExcessSocSecAndTier1RRTATaxAmt'. | Math Error | Reject | Active |

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| F1040A-058-01 | If Form 1040A, Line 42a 'EarnedIncomeCreditAmt' has a non-zero value and Schedule EIC (Form 1040A or 1040) is not present in the return, then the Primary Taxpayer and/or the Spouse Taxpayer in the Return Header must be at least 25 years old but not be older than 64. | Incorrect Data | Reject | Active |
| F1040A-060 | If Form 1040A, Line 23b 'MustItemizeInd' is checked, then Line 24 'TotalItemizedOrStandardDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-062 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8815 must not be present in the return. | Incorrect Data | Reject | Active |
| F1040A-064-01 | Form 1040A, Line 40 'WithholdingTaxAmt' must be less than the sum of the following: [Line 7 'WagesSalariesAndTipsAmt' and Line 8a 'TaxableInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and (the larger of Line 11a 'IRADistributionsAmt' or Line 11b 'TaxableIRAAmt') and (the larger of Line 12a 'PensionsAnnuitiesAmt' or Line 12b 'TotalTaxablePensionsAmt') and Line 13 'UnemploymentCompAmt' and Line 14a 'SocSecBnftAmt'] unless any one of the following is true: (1) Line 10 'CapitalGainLossAmt' has a non-zero value; (2) Combat pay has been excluded from wages. | Incorrect Data | Reject | Active |
| F1040A-065-01 | If Form 1040A, Line 50 'OwedAmt' has a non-zero value and Line 51 'EsPenaltyAmt' has a zero value or no entry, then Line 39 'TotalTaxAmt' must be greater than Line 46 'TotalPaymentsAmt'. | Incorrect Data | Reject | Active |
| F1040A-066-01 | For each dependent that has a value on Form 1040A, Line 6c(1), if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then the corresponding Line 6c(3) 'DependentRelationshipCd' must have one of the following values: "STEPCHILD" or "HALF BROTHER" or "HALF SISTER" or "STEPBROTHER" or "STEPSISTER" or "FOSTER CHILD" or "GRANDCHILD" or "BROTHER" or "SISTER" or "NEPHEW" or "NIECE" or "SON" or "DAUGHTER". | Incorrect Data | Reject | Active |
| F1040A-067-01 | For each dependent that has a value on Form 1040A, Line 6c(1), if Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked, then that dependent's age must be under 17. | Incorrect Data | Reject | Active |
| F1040A-068-01 | If Form 1040A, Line 35 'ChildTaxCreditAmt' or Line 43 'AdditionalChildTaxCreditAmt' has a non-zero value, then the sum of Line 35 and Line 43 must not be greater than an amount equal to 1000 times the number of qualifying children. | Incorrect Data | Reject | Active |
| F1040A-072-02 | Form 1040A, Line 33 'EducationCreditAmt' must be equal to Form 8863, Line 19 'NonrefundableEducationCrAmt'. | Data Mismatch | Reject | Active |
| F1040A-073-01 | If Form 1040A, Line 44 'RefundableAmerOppCreditAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 179999. | Incorrect Data | Reject | Active |
| F1040A-074-01 | If Form 1040A, Line 44 'RefundableAmerOppCreditAmt' has a non-zero value and Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 4 or 5), then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 89999. | Incorrect Data | Reject | Active |
| F1040A-078-01 | If Form 1040A, Line 1 checkbox "Single" or Line 3 checkbox "Married filing separately" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 3, 4 or 5), then Line 34 'RtrSavingsContributionsCrAmt' must not be greater than 1000. | Incorrect Data | Reject | Active |
| F1040A-079-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 34 'RtrSavingsContributionsCrAmt' must not be greater than 2000. | Incorrect Data | Reject | Active |

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| F1040A-083-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and the sum of [Line 21 'AdjustedGrossIncomeAmt' and Line 18 'StudentLoanInterestDedAmt'] is greater than 160000, then Line 18 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-084-01 | If Form 1040A, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1), and the sum of [Line 21 'AdjustedGrossIncomeAmt' and Line 18 'StudentLoanInterestDedAmt'] is greater than 80000, then Line 18 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-085-01 | If Form 1040A, Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), and the sum of [Line 21 'AdjustedGrossIncomeAmt' and Line 18 'StudentLoanInterestDedAmt'] is greater than 80000, then Line 18 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-086-01 | If Form 1040A, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has the value 5), and the sum of [Line 21 'AdjustedGrossIncomeAmt' and Line 18 'StudentLoanInterestDedAmt'] is greater than 80000, then Line 18 'StudentLoanInterestDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-089-02 | Form 1040A, Line 44 'RefundableAmerOppCreditAmt' must be equal to Form 8863, Line 8 'RefundableAmerOppCreditAmt'. | Data Mismatch | Reject | Active |
| F1040A-090 | If Form 1040A, Line 19 'TuitionAndFeesDedAmt' has a value greater than zero, then Form 8917 must be present in the return. | Missing Document | Reject | Active |
| F1040A-091-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and either 'PrimaryDeathDt' or 'SpouseDeathDt' has a value, then checkbox 'SurvivingSpouseInd' must be checked. | Missing Data | Reject | Active |
| F1040A-093-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDeathDt' has a value, then checkbox 'PersonalRepresentativeInd' must be checked. | Missing Data | Reject | Active |
| F1040A-094-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and both 'PrimaryDeathDt' and 'SpouseDeathDt' have a value, then checkbox 'PersonalRepresentativeInd' must be checked. | Missing Data | Reject | Active |
| F1040A-104-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDeathDt' has a value, then Filer Name in the Return Header 'NameLine1Txt' must contain either " DECD" or "<DECD" . | Incorrect Data | Reject | Active |
| F1040A-105-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'PrimaryDeathDt' has a value, then Filer Name in the Return Header 'NameLine1Txt' must contain "DECD &". | Incorrect Data | Reject | Active |
| F1040A-106-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and 'SpouseDeathDt' has a value, then Filer Name in the Return Header 'NameLine1Txt' must contain " DECD". | Incorrect Data | Reject | Active |
| F1040A-107-01 | Form 8888 must not be present in the return if Form 1040A, Line 48b 'RoutingTransitNum' or Line 48c 'BankAccountTypeCd' or Line 48d 'DepositorAccountNum' has a value. | Incorrect Data | Reject | Active |
| F1040A-110-01 | If Form 1040A, Line 42b 'NontxCombatPayElectionAmt' has a non-zero value, then it must be equal to the sum of all Forms W-2, Line 12a 'EmployersUseAmt' for which 'EmployersUseCd' has the value "Q". | Incorrect Data | Reject | Active |

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| F1040A-117-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimarySignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-123-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" or Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 3), then 'SpouseNameControlTxt' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-124-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then 'SpousePINEnteredByCd' must have a value. | Missing Data | Reject | Active |
| F1040A-141-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then the Filer Name in the Return Header 'NameLine1Txt' must contain an ampersand(&). | Incorrect Data | Reject | Active |
| F1040A-154-01 | Form 1040A, Line 36 'TotalCreditsAmt' must be equal to the sum of Line 31 'CreditForChildAndDepdCareAmt' and Line 32 'CreditForElderlyOrDisabledAmt' and Line 33 'EducationCreditAmt' and Line 34 'RtrSavingsContributionsCrAmt' and Line 35 'ChildTaxCreditAmt'. | Math Error | Reject | Active |
| F1040A-160-04 | If Form 1040A, Line 42a 'EarnedIncomeCreditAmt' has a non-zero value, then the sum of the following must not be greater than 3400: Line 8a 'TaxableInterestAmt' and Line 8b 'TaxExemptInterestAmt' and Line 9a 'OrdinaryDividendsAmt' and [Line 10 'CapitalGainLossAmt' when greater than zero]. | Incorrect Data | Reject | Active |
| F1040A-165-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDeathDt' does not have a value, then 'PrimarySignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-166-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDeathDt' does not have a value, then 'SpouseSignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-167-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDeathDt' has a value and 'SpouseDeathDt' has a value, then 'PrimarySignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-168-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and 'SpouseSignaturePIN' does not have a value in the Return Header, then 'PrimarySignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-169-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' has a value and 'PrimarySignaturePIN' does not have a value in the Return Header, then 'SpouseSignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |

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| F1040A-170-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'CombatZoneCd' has a value and 'SpouseSignaturePIN' does not have a value in the Return Header, then 'PrimarySignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-171-02 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'CombatZoneCd' has a value and 'PrimarySignaturePIN' does not have a value in the Return Header, then 'SpouseSignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-172-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and 'SpouseSignaturePIN' does not have a value in the Return Header, then 'PrimarySignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-173-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingCodeTxt' has a value and 'PrimarySignaturePIN' does not have a value in the Return Header, then 'SpouseSignaturePIN' must have a value in the Return Header. | Missing Data | Reject | Active |
| F1040A-178 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Form 8863 must not be present in the return. | Incorrect Data | Reject | Active |
| F1040A-179 | The total number of checkboxes checked on Form 1040A, Line 6a 'ExemptPrimaryInd' and Line 6b 'ExemptSpouseInd' must be equal to the value on Line 6 'TotalExemptPrimaryAndSpouseCnt'. | Incorrect Data | Reject | Active |
| F1040A-180 | If Form 1040A, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Line 6 'TotalExemptPrimaryAndSpouseCnt' must have a value greater than zero. | Incorrect Data | Reject | Active |
| F1040A-181-01 | If Form 8888 is present in the return, then Form 1040A, Line 48a checkbox 'Form8888Ind' must be checked. | Missing Data | Reject | Active |
| F1040A-182-01 | If Form 1040A, Line 46 'TotalPaymentsAmt' is equal to Line 39 'TotalTaxAmt', then Line 47 'OverpaidAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-183-01 | If Form 1040A, Line 46 'TotalPaymentsAmt' is equal to Line 39 'TotalTaxAmt', then Line 48a 'RefundAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-184-01 | If Form 1040A, Line 46 'TotalPaymentsAmt' is equal to Line 39 'TotalTaxAmt', then Line 49 'AppliedToEsTaxAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-185-01 | If Form 1040A, Line 47 'OverpaidAmt' is greater than Line 51 'EsPenaltyAmt', then the sum of Line 48a 'RefundAmt' and Line 49 'AppliedToEsTaxAmt' and Line 51 'EsPenaltyAmt' must be equal to Line 47 'OverpaidAmt'. | Math Error | Reject | Active |
| F1040A-186-01 | If any of the following Form 1040A fields have a value, then all of these fields must have a value: Line 48b 'RoutingTransitNum' or Line 48c 'BankAccountTypeCd' or Line 48d 'DepositorAccountNum'. | Missing Data | Reject | Active |
| F1040A-187-04 | If Form 1040A, Line 42a 'EarnedIncomeCreditAmt' is greater than 503, then Schedule EIC (Form 1040A or 1040) must be present in the return. | Missing Document | Reject | Active |
| F1040A-188 | If Form 1040A, Line 6b checkbox 'ExemptSpouseInd' is checked, then one of the following must be checked: [Line 2 checkbox "Married filing Jointly" or Line 3 checkbox "Married filing separately" or Line 4 checkbox "Head of household" (element 'IndividualReturnFilingStatusCd' must have a value of 2 or 3 or 4)]. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F1040A-189 | If Form 1040A, Line 18 'StudentLoanInterestDedAmt' has a non-zero value, then Line 3 checkbox "Married filing separately" must not be checked (element 'IndividualReturnFilingStatusCd' must not have the value 3). | Incorrect Data | Reject | Active |
| F1040A-191 | If Form 1040A, Line 12b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then Line 12b 'ForeignEmployerPensionCd' must be have the value "FEP". | Incorrect Data | Reject | Active |
| F1040A-192 | If Form 1040A, Line 12b 'TaxableForeignPensionsTotalAmt' has a non-zero value, then it must be equal to the sum of 'ForeignPensionTaxableAmt's from all of the [FECRecord]s present in the return. | Incorrect Data | Reject | Active |
| F1040A-193-01 | Form 1040A, Line 42a 'EarnedIncomeCreditAmt' must have a zero value if an amount is entered. e-File database indicates the taxpayer is not allowed to claim Earned Income Credit for this tax year. | Incorrect Data | Reject | Active |
| F1040A-194-01 | If 'StateAbbreviationCd' of the Filer address in the Return Header has a value of "AS" or "GU" or "MP" or "PR" or "VI", then Form 1040A, Line 42a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-195-01 | If Filer address in the Return Header is a Foreign Address, then Form 1040A, Line 42a 'EarnedIncomeCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-196-01 | If Form 1040A, Line 48a checkbox 'Form8888Ind' is checked, then Form 8888 must be attached to Line 48a. | Missing Document | Reject | Active |
| F1040A-197-01 | If Form 1040A, Line 30 'TotalTaxBeforeCrAndOthTaxesAmt' has a zero value or has no entry, then Form 2441, Line 11 'CreditForChildAndDepdCareAmt' must have a zero value if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-296 | If Form 1040A, Line 19 'TuitionAndFeesDedAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then both Line 6a 'ExemptPrimaryInd' and line 6b 'ExemptSpouseInd' must be checked. | Missing Data | Reject | Active |
| F1040A-297 | If Form 1040A, Line 19 'TuitionAndFeesDedAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then Line 6a 'ExemptPrimaryInd' must be checked. | Missing Data | Reject | Active |
| F1040A-298-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [both 'PrimaryDeathDt' and 'SpouseDeathDt' have a value] and Line 48a 'RefundAmt' has a non-zero value, then two Forms 1310 must be present in the return. | Missing Document | Reject | Active |
| F1040A-299-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDeathDt' has a value and Line 48a 'RefundAmt' has a non-zero value, then no more than one Form 1310 must be present in the return. | Multiple Documents | Reject | Active |
| F1040A-336-01 | If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and 'PrimaryDeathDt' has a value and Line 48a 'RefundAmt' has a non-zero value, then Form 1310 must be present in the return. | Missing Document | Reject | Active |
| F1040A-339-04 | If Form 1040A, Line 1 checkbox 'Single' is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 6300. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F1040A-340-04 | If Form 1040A, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 7850. | Incorrect Data | Reject | Active |
| F1040A-341-04 | If Form 1040A, Line 1 checkbox "Single" is checked (element 'IndividualReturnFilingStatusCd' has the value 1) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 9400. | Incorrect Data | Reject | Active |
| F1040A-342-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 12600. | Incorrect Data | Reject | Active |
| F1040A-343-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 13850. | Incorrect Data | Reject | Active |
| F1040A-344-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 15100. | Incorrect Data | Reject | Active |
| F1040A-345-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 3 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 16350. | Incorrect Data | Reject | Active |
| F1040A-346-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 4 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 17600. | Incorrect Data | Reject | Active |
| F1040A-347-04 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 6300. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F1040A-348-04 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 7550. | Incorrect Data | Reject | Active |
| F1040A-349-04 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 8800. | Incorrect Data | Reject | Active |
| F1040A-350-04 | If Form 1040A, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 9250. | Incorrect Data | Reject | Active |
| F1040A-351-04 | If Form 1040A, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 10800. | Incorrect Data | Reject | Active |
| F1040A-352-04 | If Form 1040A, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6a checkbox 'ExemptPrimaryInd' is checked and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 12350. | Incorrect Data | Reject | Active |
| F1040A-353-04 | If Form 1040A, Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 23a 'TotalBoxesCheckedCnt' does not have a value and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 12600. | Incorrect Data | Reject | Active |
| F1040A-354-04 | If Form 1040A, Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 1 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 13850. | Incorrect Data | Reject | Active |
| F1040A-355-04 | If Form 1040A, Line 5 checkbox "Qualifying Widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has the value 5) and [Line 6a checkbox 'ExemptPrimaryInd' is checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 2 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 15100. | Incorrect Data | Reject | Active |
| F1040A-364-01 | Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit. | Incorrect Data | Reject | Active |
| F1040A-365 | If Form 1040A, Line 3 'NRALiteralCd' has the value "NRA" and checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b checkbox 'ExemptSpouseInd' must not be checked. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F1040A-366-01 | If Form 1040A, Line 3 'NRALiteralCd' has the value "NRA" and checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseNm' must not have a value. | Incorrect Data | Reject | Active |
| F1040A-367-01 | If Form 1040A, Line 3 'NRALiteralCd' has the value "NRA" and checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 6b 'ExemptSpouseNameControlTxt' must not have a value. | Incorrect Data | Reject | Active |
| F1040A-370-03 | If Form 1040A, Line 34 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 1 checkbox "Single" or Line 3 checkbox "Married filing separately" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1, 3 or 5), then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 30000. | Incorrect Data | Reject | Active |
| F1040A-371-03 | If Form 1040A, Line 34 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 45000. | Incorrect Data | Reject | Active |
| F1040A-372-03 | If Form 1040A, Line 34 'RtrSavingsContributionsCrAmt' has a non-zero value and Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 21 'AdjustedGrossIncomeAmt' must not be greater than 60000. | Incorrect Data | Reject | Active |
| F1040A-377-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is one, then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 39131. | Incorrect Data | Reject | Active |
| F1040A-378-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is one, then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 44651. | Incorrect Data | Reject | Active |
| F1040A-379-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is two, then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 44454. | Incorrect Data | Reject | Active |
| F1040A-380-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is two, then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 49974. | Incorrect Data | Reject | Active |
| F1040A-381-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is three, then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 47747. | Incorrect Data | Reject | Active |
| F1040A-382-04 | If Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) and the number of Qualifying Child's SSN that has a value on Schedule EIC(Form 1040A or 1040) is three, then Form 1040A, Line 21 'AdjustedGrossIncomeAmt' must not be greater than 53267. | Incorrect Data | Reject | Active |
| F1040A-383-04 | If the number of Qualifying Child's SSN that has a value on Schedule EIC (Form 1040A or 1040) is one, then Form 1040A, Line 42a 'EarnedIncomeCreditAmt' must not be greater than 3359. | Incorrect Data | Reject | Active |
| F1040A-384-04 | If the number of Qualifying Child's SSN that has a value on Schedule EIC (Form 1040A or 1040) is two, then Form 1040A, Line 42a 'EarnedIncomeCreditAmt' must not be greater than 5548. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F1040A-385-04 | If the number of Qualifying Child's SSN that has a value on Schedule EIC (Form 1040A or 1040) is three, then Form 1040A, Line 42a 'EarnedIncomeCreditAmt' must not be greater than 6242. | Incorrect Data | Reject | Active |
| F1040A-386-03 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 3 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 10050. | Incorrect Data | Reject | Active |
| F1040A-387-03 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and [Line 6a checkbox 'ExemptPrimaryInd' and 6b checkbox 'ExemptSpouseInd' are checked] and Line 23a 'TotalBoxesCheckedCnt' has the value 4 and Line 23b checkbox 'MustItemizeInd' is not checked and Line 24 'modifiedStandardDeductionInd' does not have a value, then Line 24 'TotalItemizedOrStandardDedAmt' must equal 11300. | Incorrect Data | Reject | Active |
| F1040A-395 | The total number of checkboxes checked on Form 1040A, Line 23a 'Primary65OrOlderInd' and 'PrimaryBlindInd' and 'Spouse65OrOlderInd' and 'SpouseBlindInd' must be equal to the value on Line 23a 'TotalBoxesCheckedCnt'. | Data Mismatch | Reject | Active |
| F1040A-396-01 | The e-File database indicates a First Time Homebuyer Installment Payment is due for the Primary SSN. A Form 1040 must be filed, with the repayment amount included on Form 1040, Line 60b or Form 5405 must be attached to Form 1040. | Missing Data | Reject | Active |
| F1040A-397-01 | The e-File database indicates a First Time Homebuyer Installment Payment is due for the Spouse SSN. A Form 1040 must be filed, with the repayment amount included on Form 1040, Line 60b or Form 5405 must be attached to Form 1040. | Missing Data | Reject | Active |
| F1040A-402-01 | If [FEC Record] is present in the return, then in [WagesNotShownSchedule], there must be at least one 'WagesLiteralCd' that has the value "FEC" or Form 1040A, Line 12b 'ForeignEmployerPensionCd' must have the value "FEP" or Form 1040A, Line 12b 'TaxableForeignPensionsTotalAmt' must have a non-zero value. | Missing Data | Reject | Active |
| F1040A-403-01 | For each dependent on Form 1040A, Line 6c(2), whose 'DiedLiteralCd' has the value "DIED", there must be a binary attachment with Description "BirthCertificate" or "DeathCertificate" or "HospitalMedicalRecords" present in the return. | Missing Document | Reject | Active |
| F1040A-405-01 | If Form 1040A, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), then 'SpouseSignaturePIN' must not have a value in the Return Header. | Incorrect Data | Reject | Active |
| F1040A-406-01 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6b checkbox 'ExemptSpouseInd' is checked, then spouse must have no income (or loss). | Incorrect Data | Reject | Active |
| F1040A-407-01 | If Form 1040A, Line 4 checkbox "Head of Household" is checked (element 'IndividualReturnFilingStatusCd' has the value 4), and Line 6b checkbox 'ExemptSpouseInd' is checked, then spouse must have no income (or loss). | Incorrect Data | Reject | Active |
| F1040A-408 | If Form 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3), then Line 18 'StudentLoanInterestDedAmt' must have a zero value if an amount is entered. | Incorrect Data | Reject | Disabled |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F1040A-409 | Data on the tax return indicates that the filer is a bona fide resident of Puerto Rico with only Puerto Rico income and does not have a U. S. tax filing obligation. However, if the filer has self-employment income from Puerto Rico and/or wishes to claim the Additional Child Tax Credit, they must do so on a Form 1040-PR or Form 1040-SS. Otherwise, they should file a return with the Departamento de Hacienda, PO Box 9022501, San Juan, PR 00902-2501. | Unsupported | Reject | Disabled |
| F1040A-410-01 | Form 1040A, Line 43 'AdditionalChildTaxCreditAmt' must be equal to Schedule 8812(Form 1040A or Form 1040), Line 13 'AdditionalChildTaxCreditAmt'. | Data Mismatch | Reject | Active |
| F1040A-411-01 | If Form 1040A, Line 50 'OwedAmt' has a value greater than zero, then Line 48a 'RefundAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-412-01 | If Form 1040A, Line 48a 'RefundAmt' has a value greater than zero, then Line 50 'OwedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-414-02 | If Form 1040A, Line 6c(2) 'DependentSSN' has an ITIN and Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' is checked for that dependent, and Line 35 'ChildTaxCreditAmt' has a non-zero value, then Schedule 8812 (Form 1040A or Form 1040) must be present in the return. | Missing Document | Reject | Active |
| F1040A-427-01 | If Form 1040A, Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 5), then [Line 6c 'ChldWhoLivedWithYouCnt' or 'ChldNotLivingWithYouCnt' must be greater than zero] or Line 4 'QualifyingHOHNM' must have a value. | Incorrect Data | Reject | Active |
| F1040A-430 | Form 1040A, Line 16 'EducatorExpensesAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-431 | Form 1040A, Line 19 'TuitionAndFeesDedAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F1040A-510 | If Form 1040A, Line 6a checkbox 'ExemptPrimaryInd' is checked, then Primary SSN in the Return Header must not be equal to a 'DependentSSN' on another tax return. | Incorrect Data | Reject | Active |
| F1040A-511 | If Line 1 checkbox "Single" or Line 2 checkbox "Married filing jointly" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked (element 'IndividualReturnFilingStatusCd' has a value 1 or 2 or 5), then the Primary SSN in the Return Header must not be equal to Spouse SSN on another tax return in which Married Filing Separately is the filing status. | Database Validation Error | Reject | Active |
| F1040A-512 | The Dependent SSN must not be the same as the Primary or Secondary on another return in which the SSN was claimed as an exemption. | Incorrect Data | Reject | Active |
| F1040A-513 | If Form 1040A, Line 6b checkbox 'ExemptSpouseInd' is checked, then Spouse SSN in the Return Header must not be the same as a 'DependentSSN' on another tax return. | Incorrect Data | Reject | Active |
| F1040A-524-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040A, Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2), then 'PrimaryBirthDt' in the Return Header must match the e-File database. | Incorrect Data | Reject and Stop | Active |
| F1040A-525-02 | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'PrimaryDeathDt' does not have a value, then 'PrimaryBirthDt' in the Return Header must match the e-File database. | Incorrect Data | Reject and Stop | Active |

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| F1040A-526-02 | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and Form 1040A, Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2), and 'SpecialProcessingLiteralCd' does not have a value and 'CombatZoneCd' does not have a value and 'SpecialProcessingCodeTxt' does not have a value and 'SpouseDeathDt' does not have a value, then 'SpouseBirthDt' in the Return Header must match the e-File database. | Incorrect Data | Reject and Stop | Active |
| F1040A-563 | Form 1040A, for each dependent that has Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked, the corresponding Line 6c(2) 'DependentSSN' must only be used once as a qualifying child. | Incorrect Data | Reject | Active |
| F1040A-800 | Form 1040A, Line 45 'ReconciledPremiumTaxCreditAmt' must be equal to Form 8962, Line 26 'ReconciledPremiumTaxCreditAmt'. | Data Mismatch | Reject | Active |
| F1040A-801 | Form 1040A, Line 29 'PremiumTaxCreditTaxLiabAmt' must be equal to Form 8962, Line 29 'PremiumTaxCreditTaxLiabAmt'. | Data Mismatch | Reject | Active |
| F1040A-802 | If Form 1040A, Line 45 'ReconciledPremiumTaxCreditAmt' has a non-zero value, then Form 8962 must be present in the return. | Missing Document | Reject and Stop | Active |
| F1040A-803 | If Form 1040A, Line 29 'PremiumTaxCreditTaxLiabAmt' has a non-zero value, then Form 8962 must be present in the return. | Missing Document | Reject and Stop | Active |
| F1099R-002-01 | If Form 1099-R has a US Address in the Payer Address, then 'StateAbbreviationCd' must have a value. | Missing Data | Reject | Active |
| F1099R-003-01 | If Form 1099-R has a US Address in the Payer Address, then 'ZipCd' must have a value. | Missing Data | Reject | Active |
| F1099R-004-01 | If Form 1099-R has a US Address in the Payer Address, then the first five digits of the Payer 'ZipCd' must be with in the valid ranges of Zip Codes listed for the corresponding 'StateAbbreviationCd'. See Publication 4164. | Incorrect Data | Reject | Active |
| F1099R-499-02 | Form 1099-R, 'PayerEIN' is invalid for processing an Individual e-filed return. | Incorrect Data | Reject | Active |
| F1099R-502-02 | Form 1099-R, 'PayerEIN' must match data in the e-File database. | Incorrect Data | Reject | Active |
| F1099R-505-02 | Form 1099-R, 'PayerEIN' was issued after the Tax Year in the Return Header. | Incorrect Data | Reject | Active |
| F1310-002 | Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 2) in the return. | Incorrect Data | Reject | Active |
| F1310-004 | Form 1310, 'DecedentSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header, if Line 2 checkbox "Married filing jointly" is checked (element 'IndividualReturnFilingStatusCd' has the value 2) in the return. | Incorrect Data | Reject | Active |
| F1310-005 | If two Forms 1310 are present in the Return, their 'DecedentSSN's must not be equal. | Incorrect Data | Reject | Active |
| F1310-006-02 | Form 1310, 'RefundDueTaxYr' must be equal to 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| F1310-007-01 | Form 1310, the year of 'DeathDt' must not be less than 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| F1310-008-01 | Form 1310, 'DeathDt' must be the same as 'PrimaryDeathDt' or 'SpouseDeathDt' in the return. | Data Mismatch | Reject | Active |
| F1310-009 | Form 1310, Part II, Line 2a 'CourtAppointedReplnd' must have a choice of "No" indicated. | Missing Data | Reject | Active |
| F1310-010 | Form 1310, Part II, Line 2b 'RepresentativeToBeAppointedInd' must have a choice of "No" indicated. | Missing Data | Reject | Active |
| F1310-011 | Form 1310, Part II, line 3 'PaymentAccordingToStateLawInd' must have a choice of "Yes" indicated. | Missing Data | Reject | Active |
| F1310-012 | Form 1310, 'RefundClaimantSSN' must not be equal to the 'PrimarySSN' in the Return Header. | Incorrect Data | Reject | Active |
| F1310-014 | Form 1310, 'RefundClaimantSSN' must be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) in the return. | Incorrect Data | Reject | Active |

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| F1310-015 | Form 1310, 'RefundClaimantSSN' must not be equal to 'SpouseSSN' in the Return Header if Line 3 checkbox "Married filing separately" is not checked (element 'IndividualReturnFilingStatusCd' does not have the value 3) in the return. | Incorrect Data | Reject | Active |
| F1310-016 | If two Forms 1310 are present in the Return, their 'RefundClaimantSSN's must be equal. | Incorrect Data | Reject | Active |
| F1310-019 | If Form 1310 is present in the return, then 'InCareOfNm' in the Return Header must have a value. | Missing Data | Reject | Active |
| F1310-518 | Form 1310, Name Control of the person claiming refund 'PersonNameControlTxt' and SSN of Person claiming Refund 'RefundClaimantSSN' must match the e-File database. | Database Validation Error | Reject | Active |
| F2120-001-02 | Form 2120, 'CalendarYr' must be equal to 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| F2120-002-01 | Form 2120, 'QualifyingPersonName' must be equal to one of the Dependent's name on Line 6c of the return. | Incorrect Data | Reject | Active |
| F2120-003 | Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'PrimarySSN' in the Return Header. | Incorrect Data | Reject | Active |
| F2120-004 | Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not be equal to the 'SpouseSSN' in the Return Header when the return filing status is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2). | Incorrect Data | Reject | Active |
| F2120-005 | Each SSN that has a value on Form 2120, 'EligiblePersonWaivingDepdRight' must not have the following values: "123456789", "111111111", "222222222", "333333333", "444444444", "555555555", "666666666", "777777777", "888888888", "999999999". | Incorrect Data | Reject | Active |
| F2210-002-02 | On Form 2210, Part II, one of more of the following checkboxes must be checked: (Line A 'WaiverOfEntirePenaltyInd' or Line B 'WaiverOfPartOfPenaltyInd' or Line C 'AnnualizedIncomeMethodInd' or Line D 'ActuallyWithheldInd' or Line E 'JointReturnInd'). | Incorrect Data | Reject | Active |
| F2210-003 | If Form 2210, Part II, Line A checkbox 'WaiverOfEntirePenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Form 2210. | Missing Document | Reject | Active |
| F2210-004 | If Form 2210, Part II, Line B checkbox 'WaiverOfPartOfPenaltyInd' is checked, then [WaiverExplanationStatement] must be attached to Form 2210. | Missing Document | Reject | Active |
| F2441-001 | Form 2441, Part I, Line 1(c), each "Identifying number" provided must not be the same as the Primary SSN or the Spouse SSN in the Return Header. | Incorrect Data | Reject | Active |
| F2441-002-02 | If Form 2441, Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 11 'CreditForChildAndDepdCareAmt' or Line 29 'NetAllowableAmt' has a value greater than zero, then Line 2(b) 'QualifyingPersonSSN' must have a value unless 'CPYECreditLiteralCd' has the value "CPYE" in [CPYEExplanationStatement] attached to Line 9. | Missing Data | Reject | Active |
| F2441-004-03 | If Form 2441, Line 11 'CreditForChildAndDepdCareAmt' has a value greater than zero and Filing Status of the return is not "Married filing jointly" (element 'IndividualReturnFilingStatusCd' does not have the value 2) and [Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 29 'NetAllowableAmt' has a value greater than zero], then Line 4 'PrimaryEarnedIncomeAmt' must have a value greater than zero. | Incorrect Data | Reject | Active |
| F2441-009-02 | Each 'QualifyingPersonSSN' that has a value on Form 2441, Line 2(b) must be within the valid range of SSN/ITIN/ATIN. | Incorrect Data | Reject | Active |
| F2441-010 | Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' must not be the same as another 'QualifyingPersonSSN' in Part II, Line 2(b) of the same Form 2441. | Incorrect Data | Reject | Active |
| F2441-011-01 | If [CPYEExplanationStatement] is attached to Form 2441, Line 9 and if any of the following fields in the attachment has a value, then all of them must have a value: 'CPYECreditAmt', 'CPYECreditLiteralCd', 'CPYEPersonFullName', 'CPYESSN', 'ExplanationTxt'. | Missing Data | Reject | Active |

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| F2441-012-03 | If Form 2441, Line 11 'CreditForChildAndDepdCareAmt' has a value greater than zero, and Filing Status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2) and [Line 3 'TotalQlfdExpensesOrLimitAmt' or Line 29 'NetAllowableAmt' has a value greater than zero], then Line 4 'PrimaryEarnedIncomeAmt' and Line 5 'SpouseEarnedIncomeAmt' must have a value greater than zero. However, if 'PrimaryDeathDt' or 'SpouseDeathDt' in the return has a value, then only one of the earned income amounts (Line 4 'PrimaryEarnedIncomeAmt' or Line 5 'SpouseEarnedIncomeAmt') needs to have a value greater than zero. | Incorrect Data | Reject | Active |
| F2441-013-01 | For each Form 2441, Part I, Line 1(b) 'SeeW2Cd' that has the value "SEEW2", the corresponding Line 1(c) must not have a value for ['SSN' and 'EIN' and 'TaxExemptCd' and 'LivingAbroadFrngCareProvideCd' and 'DueDiligenceCd'] and Line 1(d) 'PaidAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F2441-014-01 | For each 'SSN' or 'EIN' or 'TaxExemptCd' or 'LivingAbroadFrngCareProviderCd' or 'DueDiligenceCd' that has a value on Form 2441, Line 1(c), the corresponding Line 1(d) 'PaidAmt' must have a non-zero value. | Incorrect Data | Reject | Active |
| F2441-015-01 | For each qualifying person on Form 2441 whose Line 2(b) 'DiedLiteralCd' has the value "DIED", there must be a binary attachment with Description beginning with "BirthCertificate" or "DeathCertificate" or "HospitalMedicalRecords" present in the return. | Missing Document | Reject | Active |
| F2441-016 | If Form 2441, Line 11 'CreditForChildAndDepdCareAmt' has a non-zero value, then one of the following must have a value on Line 1c: 'SSN' or 'EIN' or 'TaxExemptCd' or 'LivingAbroadFrngCareProviderCd' or 'DueDiligenceCd'. | Missing Data | Reject | Active |
| F2441-017 | If Form 2441, Part I, Line 1(b) 'SeeW2Cd' has the value "SEEW2", then Form W-2 must be present in the return. | Incorrect Data | Reject | Active |
| F2441-018 | For each Form 2441, Part I, Line 1(b) which is a 'USAddress' or 'ForeignAddress', the corresponding Line 1(c) must have a value for 'SSN' or 'EIN' or 'TaxExemptCd' or 'LivingAbroadFrngCareProviderCd' or 'DueDiligenceCd'. | Incorrect Data | Reject | Active |
| F2441-524 | Form 2441, Part II, Line 2(a) each 'QualifyingPersonNameControl' and the corresponding Line 2(b) 'QualifyingPersonSSN' must match data from the e-File database. | Incorrect Data | Reject | Active |
| F2441-526 | Form 2441, Part II, Line 2(b), each 'QualifyingPersonSSN' provided must not be the same as a 'QualifyingPersonSSN' in Part II, Line 2 of Form 2441 in another accepted tax return for the same tax year. | Duplicate Condition | Reject | Active |
| F2441-991 | The Qualifying Person SSN that has a value on Form 2441, Line 2(b) has been locked because Social Security Administration records indicate the number belongs to a deceased individual. | Database Validation Error | Reject and Stop | Active |
| F2441-992 | The Qualifying Person SSN that has a value on Form 2441, Line 2(b) has been locked. The account was locked per the taxpayer's request. | Database Validation Error | Reject and Stop | Active |
| F2441-994 | The Qualifying Person SSN that has a value on Form 2441, Line 2(b) has been locked. The account was locked per the request of the qualifying person's parent or guardian. | Database Validation Error | Reject and Stop | Active |
| F2441-995 | The Dependent/Qualifying Person's Identity Protection Personal Identification Number (IP PIN) on Form 2441 must match the e-File database. Please double check your entry and resubmit your return with the correct number. | Incorrect Data | Reject and Stop | Active |
| F2441-996 | The Dependent/Qualifying Person's Identity Protection Personal Identification Number (IP PIN) provided on Form 2441 is not valid. Please visit www.irs.gov/getanippin for further information and resubmit your return with the correct number. | Incorrect Data | Reject and Stop | Active |
| F8379-001 | There must be at least one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10. | Missing Data | Reject | Active |

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| F8379-002 | There must be no more than one checkbox 'InjuredSpouseInd' checked on Form 8379, Line 10. | Incorrect Data | Reject | Active |
| F8379-003-01 | If Form 8379, Line 5a 'CommunityPropertyStateInd' has a choice of "Yes" indicated, then Line 5a 'CommunityPropertyStateCd' must have a value. | Incorrect Data | Reject | Active |
| F8379-004 | If Form 8379, Line 13b(a) Joint Return 'TotalOtherIncomeAmt' must be equal to the sum of Line 13b(b) Injured Spouse 'TotalOtherIncomeAmt' and Line 13b(c) Other Spouse 'TotalOtherIncomeAmt'. | Math Error | Reject | Active |
| F8379-005 | If Form 8379, Line 15a Joint Return 'StandardOrItemizedDeductionAmt' must be equal to the sum of Line 15b Injured Spouse 'StandardOrItemizedDeductionAmt' and Line 15c Other Spouse 'StandardOrItemizedDeductionAmt'. | Math Error | Reject | Active |
| F8379-006 | If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' must be equal to the sum of Line 16b Injured Spouse 'AllocatedExemptionCnt' and Line 16c Other Spouse 'AllocatedExemptionCnt'. | Math Error | Reject | Active |
| F8379-007 | If Form 8379, Line 16a Joint Return 'AllocatedExemptionCnt' has a non-zero value, then it must be equal to Line 6d 'TotalExemptionsCnt' in the return. | Incorrect Data | Reject | Active |
| F8379-008 | If Form 8379, Line 17a Joint Return 'CreditAmt' must be equal to the sum of Line 17b Injured Spouse 'CreditAmt' and Line 17c Other Spouse 'CreditAmt'. | Math Error | Reject | Active |
| F8379-009 | If Form 8379, Line 20a Joint Return 'EstimatedTaxPaymentAmt' must be equal to the sum of Line 20b Injured Spouse 'EstimatedTaxPaymentAmt' and Line 20c Other Spouse 'EstimatedTaxPaymentAmt'. | Math Error | Reject | Active |
| F8379-011 | If Form 8379 is present in the return, then Filer must not have a 'ForeignAddress' in the Return Header. | Incorrect Data | Reject | Active |
| F8379-012-01 | If Form 8379 is present in the return, then the 'StateAbbreviationCd' of Filer address in the Return Header must not have the value "PR" or "VI". | Incorrect Data | Reject | Active |
| F8379-013 | If Form 8379 is present in the return, then the filing status of the return must be "Married filing jointly" (element 'IndividualReturnFilingStatusCd' must have the value 2). | Incorrect Data | Reject | Active |
| F8379-015 | If Form 8379, Line 13a(a) Joint Return 'WagesAmt' must be equal to the sum of Line 13a(b) Injured Spouse 'WagesAmt' and Line 13a(c) Other Spouse 'WagesAmt'. | Math Error | Reject | Active |
| F8379-016 | If Form 8379, Line 14a Joint Return 'IncomeAdjustmentAmt' must be equal to the sum of Line 14b Injured Spouse 'IncomeAdjustmentAmt' and Line 14c Other Spouse 'IncomeAdjustmentAmt'. | Math Error | Reject | Active |
| F8379-017 | If Form 8379, Line 18a Joint Return 'OtherTaxesAmt' must be equal to the sum of Line 18b Injured Spouse 'OtherTaxesAmt' and Line 18c Other Spouse 'OtherTaxesAmt'. | Math Error | Reject | Active |
| F8379-018 | If Form 8379, Line 19a Joint Return 'FederalIncomeTaxWithheldAmt' must be equal to the sum of Line 19b Injured Spouse 'FederalIncomeTaxWithheldAmt' and Line 19c Other Spouse 'FederalIncomeTaxWithheldAmt'. | Math Error | Reject | Active |
| F8379-020 | If Form 8379 is present in the return, then Form 8833 or Form 8888 must not be present in the return. | Incorrect Data | Reject | Active |
| F8606-001 | Form 8606, 'NondedIRATxpyrWithIRASSN' must be equal to the 'PrimarySSN' or 'SpouseSSN' in the Return Header. | Incorrect Data | Reject | Active |
| F8606-002 | If two Forms 8606 are present in the return, their 'NondedIRATxpyrWithIRASSN's must not be equal. | Incorrect Data | Reject | Active |
| F8606-003 | Form 8606, Line 20 'QlfyFirstTimeHmByrExpensesAmt' must not be greater than 10000. | Incorrect Data | Reject | Active |
| F8606-004-01 | Form 8606 'Form8606IRANamelineTxt' must contain a less-than sign (<). | Incorrect Data | Reject | Active |
| F8606-005-01 | Form 8606 'Form8606IRANamelineTxt' must not contain more than two less-than-signs (<). | Incorrect Data | Reject | Active |

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| F8615-002-01 | If Form 8615, Line 4 'ChildTaxableIncomeAmt' has a non-zero value, then it must be equal to Form 1040A, Line 27 'TaxableIncomeAmt'. | Incorrect Data | Reject | Active |
| F8615-003-02 | Form 8615, Line 1 'ChildInvestmentIncomeAmt' must be greater than 2100. | Incorrect Data | Reject | Active |
| F8615-005 | If Form 8615 is present in the return, then Form 1040A, Line 28 'TaxAmt' must be equal to Form 8615, Line 18 'KiddieTaxAmt'. | Data Mismatch | Reject | Active |
| F8815-001-04 | Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 145750, if in the return, Line 2 checkbox "Married Filing Jointly" or Line 5 checkbox "Qualifying widow(er)" is checked (element 'IndividualReturnFilingStatusCd' has a value of 2 or 5). | Incorrect Data | Reject | Active |
| F8815-002-04 | Form 8815, Line 9 'ExclBondIntModifiedAGIAmt' must be less than 92200, if in the return, Line 1 checkbox "Single" or Line 4 checkbox "Head of household" is checked (element 'IndividualReturnFilingStatusCd' has a value of 1 or 4). | Incorrect Data | Reject | Active |
| F8833-001-02 | Form 8833 'EIN' or 'SSN' or 'ForeignEntityReferenceldNum' must have a value. | Missing Data | Reject | Active |
| F8862-001-01 | Form 8862, Line 1 'EICeligCImFilingYr' must be equal to 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| F8862-002-01 | For each Form 8862, Line 4, 'EICeligCImDaysChldLivedInUSCnt' that has a value less than 183 days, the corresponding Line 5 'EICeligCImChildBirthMonthDayDt' or Line 5 'EICeligChildDeathMonthDayDt' must have a value. | Missing Data | Reject | Active |
| F8862-003-01 | If Form 8862, Line 7 'EICeligCImLivedWithOthersInd' has a choice of "Yes" indicated, then there must be at least one 'EICeligCImOtherPersonNm' and 'EICeligCImOtherPersonRlnDesc' with a value among Line 7a, 7b and 7c. | Missing Data | Reject | Active |
| F8863-001-04 | Each 'StudentSSN' that has a value on Form 8863, Line 21 must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or a 'DependentSSN' on Line 6c(2) of the return. | Data Mismatch | Reject | Active |
| F8863-003-03 | Each 'StudentSSN' that has a value on Form 8863, Line 21 can only be used once to claim either Line 30 'AmerOppCreditNetCalcExpnssAmt' or Line 31 'LifetimeQualifiedExpensesAmt'. | Incorrect Data | Reject | Active |
| F8863-009-04 | Each Student SSN that has a value on Form 8863, Line 21 must be within the valid range of SSN/ITIN/ATIN. | Incorrect Data | Reject | Active |
| F8863-010-01 | Each 'AmerOppCreditNetCalcExpnssAmt' provided on Form 8863, Line 30 must not exceed 2500. | Incorrect Data | Reject | Active |
| F8863-015-01 | Each 'AmerOppQualifiedExpensesAmt' provided on Form 8863, Line 27 must not exceed 4000. | Incorrect Data | Reject | Active |
| F8863-018-02 | If Form 8863, Line 7 checkbox 'RefundableAmerOppCrUnder24Ind' is checked, then Line 8 'RefundableAmerOppCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8863-019 | For each 'CurrentYear1098TReceivedInd' that has a choice of "Yes" indicated on Form 8863, Line 22a(2), the corresponding 'EIN' on Line 22a(4) must have a non-zero value. | Incorrect Data | Reject | Active |
| F8863-020 | For each 'PriorYear1098TReceivedInd' that has a choice of "Yes" indicated on Form 8863, Line 22a(3), the corresponding 'EIN' on Line 22a(4) must have a non-zero value. | Incorrect Data | Reject | Active |
| F8863-021 | Form 8863, Line 12 'TentLifetimeLearningCreditAmt' must not exceed 2000. | Incorrect Data | Reject | Active |
| F8863-022 | If Form 8863, Line 1 'TentativeAmerOppCreditAmt' has a non-zero value, then it must not exceed the sum of all Line 30 'AmerOppCreditNetCalcExpnssAmt'. | Incorrect Data | Reject | Active |
| F8863-023 | If Form 8863, Line 27 'AmerOppQualifiedExpensesAmt' has a zero value, then Line 30 'AmerOppCreditNetCalcExpnssAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject | Active |
| F8863-024 | If Form 8863, Line 10 'TotalQualifiedExpensesAmt' has a non-zero value, then it must not exceed the sum of all Lines 31 'LifetimeQualifiedExpensesAmt'. | Incorrect Data | Reject | Active |
| F8863-025 | If Form 8863, Line 30 'AmerOppCreditNetCalcExpnssAmt' has a non-zero value, then each of Line 24 'AcademicPdEligibleStudentInd' and Line 25 'PostSecondaryEducationInd' and Line 26 'DrugFelonyConvictionInd' must have a choice of "Yes" or "No" indicated. | Missing Data | Reject | Active |

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| F8863-512-02 | For each student in Form 8863, Line 20 'StudentNameControlTxt' and Line 21 'StudentSSN' must match e-File database. | Data Mismatch | Reject | Active |
| F8863-528-03 | Each Student SSN that has a value on Form 8863, Line 21 must not be the same as that in another Form 8863 for the same tax year. | Duplicate Condition | Reject | Active |
| F8863-901 | The Student SSN that has a value on Form 8863, Line 21 has been locked because Social Security Administration records indicate the number belongs to a deceased individual. | Database Validation Error | Reject and Stop | Active |
| F8863-902 | The Student SSN that has a value on Form 8863, Line 21 has been locked. The account was locked per the taxpayer's request. | Database Validation Error | Reject and Stop | Active |
| F8863-904 | The Student SSN that has a value on Form 8863, Line 21 has been locked. The account was locked per the request of the student's parent or guardian. | Database Validation Error | Reject and Stop | Active |
| F8880-002-02 | Form 8880, Line 12 'CrQualifiedRetirementSavAmt' must be equal to Form 1040A, Line 34 'RtrSavingsContributionsCrAmt'. | Data Mismatch | Reject | Active |
| F8888-001-03 | The sum of all amounts on Form 8888, Line 1a 'DirectDepositRefundAmt' and Line 4 'RefundUsedForBondPurchasesAmt' and Line 5a 'BondPurchaseAmt' and Line 7 'RefundByCheckAmt' must be equal to Line 8 'TotalAllocationOfRefundAmt'. | Math Error | Reject | Active |
| F8888-005 | If Form 8888, Line 5c checkbox 'BeneficiaryInd' is checked, then Line 5c 'BondCoOwnerOrBeneficiaryNm' must have a value. | Missing Data | Reject | Active |
| F8888-006-02 | Form 8888, Line 8 'TotalAllocationOfRefundAmt' must be equal to Form 1040A, Line 48a 'RefundAmt'. | Data Mismatch | Reject | Active |
| F8888-009 | If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then it must be a multiple of 50 and must not be greater than 5000. | Incorrect Data | Reject | Active |
| F8888-010-01 | If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDeathDt' must not have a value. | Incorrect Data | Reject | Active |
| F8888-011-01 | If Form 8888, Line 4 'RefundUsedForBondPurchasesAmt' has a non-zero value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDeathDt' must not have a value. | Incorrect Data | Reject | Active |
| F8888-012-01 | For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then it must be a multiple of 50 and must not be greater than 5000. | Incorrect Data | Reject | Active |
| F8888-013-01 | For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'PrimaryDeathDt' must not have a value. | Incorrect Data | Reject | Active |
| F8888-014-01 | For each Bond Purchase information on Form 8888, if Line 5a 'BondPurchaseAmt' has a value, then (Form 1040 or Form 1040A or Form 1040EZ or Form 1040-SS or Form 1040-PR) 'SpouseDeathDt' must not have a value. | Incorrect Data | Reject | Active |
| F8917-001 | Each 'StudentSSN' on Form 8917, Line 1b must not be equal to 'StudentSSN' on Form 8863, Line 21. | Incorrect Data | Reject | Disabled |
| F8917-003 | If Form 8917, Line 5 'TuitionAndFeesDedIncMLessCrAmt' is greater than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 2001. | Incorrect Data | Reject | Disabled |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F8917-004 | If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 65000 and filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)], then Line 6 'TuitionAndFeesDedAmt' must be less than 4001. | Incorrect Data | Reject | Disabled |
| F8917-005 | If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is greater than 130000 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Line 6 'TuitionAndFeesDedAmt' must be less than 2001. | Incorrect Data | Reject | Disabled |
| F8917-006 | If Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' is less than 130001 and filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2), then Form 8917, Line 6 'TuitionAndFeesDedAmt' must be less than 4001. | Incorrect Data | Reject | Disabled |
| F8917-007 | Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' must be less than 160001, if filing status of the return is "Married filing jointly" (element 'IndividualReturnFilingStatusCd' has the value 2). | Incorrect Data | Reject | Disabled |
| F8917-008 | Form 8917, Line 5 'TuitionAndFeesDedIncmLessCrAmt' must be less than 80001, if filing status of the return is ["Single" or "Head of Household" or "Qualifying widow(er) with dependent child" (element 'IndividualReturnFilingStatusCd' has the value 1 or 4 or 5)]. | Incorrect Data | Reject | Disabled |
| F8917-010 | Form 8917, Line 6 'TuitionAndFeesDedAmt' must be equal to Form 1040A, Line 19 'TuitionAndFeesDedAmt'. | Data Mismatch | Reject | Disabled |
| F8917-011-01 | Each 'StudentSSN' on Form 8917, Line 1b must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header or any 'DependentSSN' on Line 6c(2) of the return. | Incorrect Data | Reject | Disabled |
| F8917-013 | If Form 8917 is present in the return, then Line 3, 'TotalIncomeAmt' must be equal to Form 1040A, Line 15 'TotalIncomeAmt'. | Incorrect Data | Reject | Disabled |
| F8917-014 | Form 8917 must not be present in the return. | Incorrect Data | Reject | Active |
| F8962-001-01 | If Form 8962, Line 1 'TotalExemptionsCnt' has a non-zero value, then it must be equal to Form 1040 or Form 1040A, Line 6d 'TotalExemptionsCnt'. | Incorrect Data | Reject | Active |
| F8962-003-01 | If Form 8962, Line 1 'TotalExemptionsCnt' has a non-zero value, then Line 2a 'ModifiedAGIAmt' must be equal to the (sum of Form 1040A, Line 21 'AdjustedGrossIncomeAmt' and Line 8b 'TaxExemptInterestAmt' and Line 14a 'SocSecBnftAmt') minus Form 1040A, Line 14b 'TaxableSocSecAmt'. | Math Error | Reject | Active |
| F8962-004-01 | If Form 8962, Line 1 'TotalExemptionsCnt' has a non-zero value, then Line 3 'HouseholdIncomeAmt' must be equal to the sum of Line 2a 'ModifiedAGIAmt' and Line 2b 'TotalDependentsModifiedAGIAmt'. | Math Error | Reject | Active |
| F8962-005-01 | If Form 8962, Line 1 'TotalExemptionsCnt' has a non-zero value, then Line 4 'PovertyLevelAmt' must be equal to the amount from the selected Federal Poverty Level Table (see Form 8962 instructions) based on the family size indicated on Line 1 'TotalExemptionsCnt'. | Incorrect Data | Reject | Active |
| F8962-006-01 | If Form 8962, Line 1 'TotalExemptionsCnt' has a non-zero value, then Line 5 'FederalPovertyLevelPct' must be equal to Line 3 'HouseholdIncomeAmt' divided by Line 4 'PovertyLevelAmt'. | Incorrect Data | Reject | Active |
| F8962-007-01 | Form 8962, Line 7 'ApplicableFigureRt' must be equal to the figure from table (see Form 8962 instructions - Table 2. Applicable Figure) based on Line 5 'FederalPovertyLevelPct'. | Incorrect Data | Reject | Active |
| F8962-008 | Form 8962, Line 8a 'AnnualContributionAmt' must be equal to Line 3 'HouseholdIncomeAmt' multiplied by Line 7 'ApplicableFigureRt'. | Math Error | Reject | Active |
| F8962-009-01 | Form 8962, Line 8b 'MonthlyContriHealthCareCvrAmt' must be equal to Line 8a 'AnnualContributionAmt' divided by 12. | Math Error | Reject | Active |

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| F8962-010 | Form 8962, Line 35b 'MonthlyContributionAmt' for the Primary must be equal to the amount computed using the Form 8962 instructions. | Incorrect Data | Reject | Active |
| F8962-011 | Form 8962, Line 36b 'MonthlyContributionAmt' for the Spouse must be equal to the amount computed using the Form 8962 instructions. | Incorrect Data | Reject | Active |
| F8962-012 | Form 8962, Line 11D 'AnnualMaxPremiumAssistanceAmt' must be equal to Line 11B 'AnnualPremiumSLCSPAmt' minus (-) Line 11C 'AnnualContributionAmt'. | Math Error | Reject | Active |
| F8962-013 | If Form 8962, Line 12 'MonthCd' has the value "JANUARY", then Line 12D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 12B 'MonthlyPremiumSLCSPAmt' minus (-) Line 12C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-014 | If Form 8962, Line 13 'MonthCd' has the value "FEBRUARY", then Line 13D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 13B 'MonthlyPremiumSLCSPAmt' minus (-) Line 13C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-015 | If Form 8962, Line 14 'MonthCd' has the value "MARCH", then Line 14D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 14B 'MonthlyPremiumSLCSPAmt' minus (-) Line 14C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-016 | If Form 8962, Line 15 'MonthCd' has the value "APRIL", then Line 15D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 15B 'MonthlyPremiumSLCSPAmt' minus (-) Line 15C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-017 | If Form 8962, Line 16 'MonthCd' has the value "MAY", then Line 16D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 16B 'MonthlyPremiumSLCSPAmt' minus (-) Line 16C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-018 | If Form 8962, Line 17 'MonthCd' has the value "JUNE", then Line 17D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 17B 'MonthlyPremiumSLCSPAmt' minus (-) Line 17C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-019 | If Form 8962, Line 18 'MonthCd' has the value "JULY", then Line 18D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 18B 'MonthlyPremiumSLCSPAmt' minus (-) Line 18C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-020 | If Form 8962, Line 19 'MonthCd' has the value "AUGUST", then Line 19D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 19B 'MonthlyPremiumSLCSPAmt' minus (-) Line 19C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-021 | If Form 8962, Line 20 'MonthCd' has the value "SEPTEMBER", then Line 20D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 20B 'MonthlyPremiumSLCSPAmt' minus (-) Line 20C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-022 | If Form 8962, Line 21 'MonthCd' has the value "OCTOBER", then Line 21D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 21B 'MonthlyPremiumSLCSPAmt' minus (-) Line 21C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-023 | If Form 8962, Line 22 'MonthCd' has the value "NOVEMBER", then Line 22D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 22B 'MonthlyPremiumSLCSPAmt' minus (-) Line 22C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-024 | If Form 8962, Line 23 'MonthCd' has the value "DECEMBER", then Line 23D 'MonthlyMaxPremiumAssistanceAmt' must be equal to Line 23B 'MonthlyPremiumSLCSPAmt' minus (-) Line 23C 'MonthlyContributionAmt'. | Math Error | Reject | Active |
| F8962-025 | Form 8962, Line 11E 'AnnualPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 11A 'AnnualPremiumAmt' or Line 11D 'AnnualMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |

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| F8962-026-01 | If Form 8962, Line 12 'MonthCd' has the value "JANUARY", then Line 12E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 12A 'MonthlyPremiumAmt' or Line 12D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-027-01 | If Form 8962, Line 13 'MonthCd' has the value "FEBRUARY", then Line 13E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 13A 'MonthlyPremiumAmt' or Line 13D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-028-01 | If Form 8962, Line 14 'MonthCd' has the value "MARCH", then Line 14E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 14A 'MonthlyPremiumAmt' or Line 14D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-029-01 | If Form 8962, Line 15 'MonthCd' has the value "APRIL", then Line 15E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 15A 'MonthlyPremiumAmt' or Line 15D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-030-01 | If Form 8962, Line 16 'MonthCd' has the value "MAY", then Line 16E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 16A 'MonthlyPremiumAmt' or Line 16D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-031-01 | If Form 8962, Line 17 'MonthCd' has the value "JUNE", then Line 17E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 17A 'MonthlyPremiumAmt' or Line 17D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-032-01 | If Form 8962, Line 18 'MonthCd' has the value "JULY", then Line 18E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 18A 'MonthlyPremiumAmt' or Line 18D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-033-01 | If Form 8962, Line 19 'MonthCd' has the value "AUGUST", then Line 19E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 19A 'MonthlyPremiumAmt' or Line 19D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-034-01 | If Form 8962, Line 20 'MonthCd' has the value "SEPTEMBER", then Line 20E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 20A 'MonthlyPremiumAmt' or Line 20D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-035-01 | If Form 8962, Line 21 'MonthCd' has the value "OCTOBER", then Line 21E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 21A 'MonthlyPremiumAmt' or Line 21D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-036-01 | If Form 8962, Line 22 'MonthCd' has the value "NOVEMBER", then Line 22E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 22A 'MonthlyPremiumAmt' or Line 22D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-037-01 | If Form 8962, Line 23 'MonthCd' has the value "DECEMBER", then Line 23E 'MonthlyPremiumTaxCreditAllwAmt' must be equal to the smaller of Line 23A 'MonthlyPremiumAmt' or Line 23D 'MonthlyMaxPremiumAssistanceAmt'. | Incorrect Data | Reject | Active |
| F8962-038 | Form 8962, Line 24 'TotalPremiumTaxCreditAmt' must be equal to Line 11E 'AnnualPremiumTaxCreditAllwAmt' or (the sum of Lines 12E through 23E 'MonthlyPremiumTaxCreditAllwAmt'). | Incorrect Data | Reject | Active |
| F8962-039-01 | Form 8962, Line 24 'TotalPremiumTaxCreditAmt' must be equal to zero if an amount is entered when Form 1040 or 1040A, Line 3 checkbox "Married filing separately" is checked (element 'IndividualReturnFilingStatusCd' has the value 3) and Form 8962, checkbox 'MarriedFilingSeparatelyExclnd' is not checked. | Incorrect Data | Reject and Stop | Active |

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| F8962-040 | Form 8962, Line 25 'TotalAdvancedPTCAmt' must be equal to Line 11F 'AnnualAdvancedPTCAmt' or (the sum of Lines 12F through 23F 'MonthlyAdvancedPTCAmt'). | Incorrect Data | Reject | Active |
| F8962-042 | Form 8962, Line 27 'ExcessAdvncPaymentAmt' must be equal to Line 25 'TotalAdvancedPTCAmt' minus (-) Line 24 'TotalPremiumTaxCreditAmt'. | Math Error | Reject | Active |
| F8962-043-01 | If Form 8962, Line 1 'TotalExemptionsCnt' has a non-zero value, then Line 28 'AdditionalTaxLimitationAmt' must be equal to the tax limitation amount from the Repayment Limitation table (see Form 8962 instructions) based on Line 5 'FederalPovertyLevelPct' and filing status 'IndividualReturnFilingStatusCd' on Form 1040 or 1040A. | Incorrect Data | Reject | Active |
| F8962-045 | If Form 8962, Line 5 'FederalPovertyLevelPct' is greater than 400, then Line 24 'TotalPremiumTaxCreditAmt' must be equal to zero if an amount is entered. | Incorrect Data | Reject and Stop | Active |
| F8962-046 | If Form 8962, Line 35a or Line 36a 'FamilySizeCnt' has a non-zero value, then Line 25 'TotalAdvancedPTCAmt' must have a non-zero value. | Incorrect Data | Reject | Active |
| F8962-047 | If Form 8962, Line 35a or Line 36a 'FamilySizeCnt' has a non-zero value, then Form 1040 or 1040A, Line 2 checkbox "Married filing jointly" must be checked (element 'IndividualReturnFilingStatusCd' must have the value 2). | Incorrect Data | Reject | Active |
| F8962-048 | If Form 8962, Part 4 "Shared Policy Allocation", 'PolicyNum' has a value, then at least one of the following must have a value: 'MonthlyPremiumPct' or 'MonthlyPremiumSLCSPpct' or 'MonthlyAdvancedPTCPct'. | Missing Data | Reject | Active |
| F8962-049 | If Form 8962, Line 2b 'TotalDependentsModifiedAGIAmt' has a non-zero value, then Form 1040 or Form 1040A, Line 6c(2) 'DependentSSN' must have a value. | Missing Data | Reject | Active |
| F8962-050 | If Form 8962, Line 35a or Line 36a 'FamilySizeCnt' has a non-zero value, then it must be less than Form 1040 or Form 1040A, Line 6d 'TotalExemptionsCnt'. | Incorrect Data | Reject | Active |
| F8962-051 | If Form 8962, Line 35a 'FamilySizeCnt' and Line 36a 'FamilySizeCnt' both have non-zero values, then their sum must be equal to Form 1040 or Form 1040A 'TotalExemptionsCnt'. | Math Error | Reject | Active |
| F8962-056 | If Form 8962, Line 24 'TotalPremiumTaxCreditAmt' has a non-zero value, then Form 1040 or Form 1040A, Line 6d 'TotalExemptionsCnt' must have a non-zero value. | Incorrect Data | Reject | Active |
| F8962-057 | If Form 8962, Line 11A 'AnnualPremiumAmt' or Line 11B 'AnnualPremiumSLCSPAmt' or Line 11C 'AnnualContributionAmt' or Line 11D 'AnnualMaxPremiumAssistanceAmt' or Line 11E 'AnnualPremiumTaxCreditAllwAmt' or Line 11F 'AnnualAdvancedPTCAmt' has a non-zero value, then the following must not have values: 'SharedPolicyAllocationGrp' and Line 35 'AltCalcForMarriagePrimaryGrp' and Line 36 'AltCalcForMarriageSpouseGrp'. | Incorrect Data | Reject | Active |
| F8962-058 | If Form 8962, Line 24 'TotalPremiumTaxCreditAmt' has a non-zero value, then Line 1 'TotalExemptionsCnt' must have a non-zero value. | Incorrect Data | Reject | Active |
| F8962-060 | If Form 8962, 'StartMonthNumberCd' has a value in 'AltCalcForMarriagePrimaryGrp' or 'AltCalcForMarriageSpouseGrp', then 'MonthCd' in 'MonthlyPTCCalculationGrp' must not be prior to earliest 'StartMonthNumberCd'. | Incorrect Data | Reject | Active |
| F8962-061 | If Form 8962, Line 1 'TotalExemptionsCnt' is equal to zero, then Line 28 'AdditionalTaxLimitationAmt' must be equal to zero. | Incorrect Data | Reject | Active |
| F8962-300 | If Form 8962, Line 11E 'AnnualPremiumTaxCreditAllwAmt' has a non-zero value, then Line 11A 'AnnualPremiumAmt' and Line 11B 'AnnualPremiumSLCSPAmt' and Line 11D 'AnnualMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |

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| F8962-301 | If Form 8962, Line 12 'MonthCd' has the value "JANUARY" and Line 12E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 12A 'MonthlyPremiumAmt' and Line 12B 'MonthlyPremiumSLCSPAmt' and Line 12D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-302 | If Form 8962, Line 13 'MonthCd' has the value "FEBRUARY" and Line 13E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 13A 'MonthlyPremiumAmt' and Line 13B 'MonthlyPremiumSLCSPAmt' and Line 13D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-303 | If Form 8962, Line 14 'MonthCd' has the value "MARCH" and Line 14E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 14A 'MonthlyPremiumAmt' and Line 14B 'MonthlyPremiumSLCSPAmt' and Line 14D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-304 | If Form 8962, Line 15 'MonthCd' has the value "APRIL" and Line 15E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 15A 'MonthlyPremiumAmt' and Line 15B 'MonthlyPremiumSLCSPAmt' and Line 15D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-305 | If Form 8962, Line 16 'MonthCd' has the value "MAY" and Line 16E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 16A 'MonthlyPremiumAmt' and Line 16B 'MonthlyPremiumSLCSPAmt' and Line 16D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-306 | If Form 8962, Line 17 'MonthCd' has the value "JUNE" and Line 17E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 17A 'MonthlyPremiumAmt' and Line 17B 'MonthlyPremiumSLCSPAmt' and Line 17D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-307 | If Form 8962, Line 18 'MonthCd' has the value "JULY" and Line 18E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 18A 'MonthlyPremiumAmt' and Line 18B 'MonthlyPremiumSLCSPAmt' and Line 18D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-308 | If Form 8962, Line 19 'MonthCd' has the value "AUGUST" and Line 19E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 19A 'MonthlyPremiumAmt' and Line 19B 'MonthlyPremiumSLCSPAmt' and Line 19D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-309 | If Form 8962, Line 20 'MonthCd' has the value "SEPTEMBER" and Line 20E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 20A 'MonthlyPremiumAmt' and Line 20B 'MonthlyPremiumSLCSPAmt' and Line 20D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-310 | If Form 8962, Line 21 'MonthCd' has the value "OCTOBER" and Line 21E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 21A 'MonthlyPremiumAmt' and Line 21B 'MonthlyPremiumSLCSPAmt' and Line 21D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-311 | If Form 8962, Line 22 'MonthCd' has the value "NOVEMBER" and Line 22E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 22A 'MonthlyPremiumAmt' and Line 22B 'MonthlyPremiumSLCSPAmt' and Line 22D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F8962-312 | If Form 8962, Line 23 'MonthCd' has the value "DECEMBER" and Line 23E 'MonthlyPremiumTaxCreditAllwAmt' has a non-zero value, then Line 23A 'MonthlyPremiumAmt' and Line 23B 'MonthlyPremiumSLCSPAmt' and Line 23D 'MonthlyMaxPremiumAssistanceAmt' must have non-zero values. | Missing Data | Reject | Active |
| F8962-313 | If Form 8962, Line 9 'SharePolicyMarriedAltCalcInd' has a choice of "Yes" indicated, then Line 30a 'PolicyNum' must have a value or (Line 35a or Line 36a 'FamilySizeCnt') must have a value greater than zero. | Missing Data | Reject | Active |
| F8962-314-01 | If Form 8962, Line 9 'SharePolicyMarriedAltCalcInd' has a choice of "No" indicated, then Line 10 'FullYrCoverage1095AInd' must have a choice of "Yes" or "No" indicated. | Missing Data | Reject | Active |
| F8962-316-01 | If Form 8962, Line 10 'FullYrCoverage1095AInd' has a choice of "No" indicated, then 'MonthlyPTCCalculationGrp' must have a value. | Missing Data | Reject | Active |
| F8962-317 | Form 8962, Line 35c 'StartMonthNumberCd' must not be after Line 35d 'EndMonthNumberCd'. | Incorrect Data | Reject | Active |
| F8962-318 | Form 8962, Line 36c 'StartMonthNumberCd' must not be after Line 36d 'EndMonthNumberCd'. | Incorrect Data | Reject | Active |
| F8962-319 | Form 8962, Part 4 "Shared Policy Allocation", 'StartMonthNumberCd' must not be after 'EndMonthNumberCd'. | Incorrect Data | Reject | Active |
| F8962-320 | 'MonthCd' on Form 8962, Lines 12 through Line 23 must be unique. | Incorrect Data | Reject | Active |
| F8962-321 | If Form 8962, Line 11C 'AnnualContributionAmt' has a non-zero value, then it must be equal to Line 8a 'AnnualContributionAmt'. | Incorrect Data | Reject | Active |
| F8962-322 | Each 'MonthlyContributionAmt' on Form 8962, Lines 12C through 23C that has a non-zero value must be equal to the amount computed using the Form 8962 instructions. | Incorrect Data | Reject | Active |
| F8962-323 | Form 8962 is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. | Incorrect Data | Reject and Stop | Disabled |
| F8962-341 | Form 8962, Line 26 'ReconciledPremiumTaxCreditAmt' must be equal to Line 24 'TotalPremiumTaxCreditAmt' minus (-) Line 25 'TotalAdvancedPTCAmt'. | Math Error | Reject | Active |
| F8962-344 | Form 8962, Line 29 'PremiumTaxCreditTaxLiabAmt' must be equal to the smaller of Line 27 'ExcessAdvncPaymentAmt' or Line 28 'AdditionalTaxLimitationAmt'. | Incorrect Data | Reject | Active |
| F8965-001-01 | If Form 8965, Part III, Line d checkbox 'FullYearInd' is not checked, then at least one of the following checkboxes in 'MonthIndicatorGrp' must be checked: Line e 'JanuaryInd' or Line f 'FebruaryInd' or Line g 'MarchInd' or Line h 'AprilInd' or Line i 'MayInd' or Line j 'JuneInd' or Line k 'JulyInd' or Line l 'AugustInd' or Line m 'SeptemberInd' or Line n 'OctoberInd' or Line o 'NovemberInd' or Line p 'DecemberInd'. | Missing Data | Reject | Active |
| F9465-001-02 | Form 9465, Line 9 'TotalTaxDueAmt' must not be greater than 50000. If the tax due amount is greater than 50000, complete and mail Form 9465 with Form 433-F to the mailing address provided on www.irs.gov . | Incorrect Data | Reject | Active |
| F9465-014 | Form 9465, Line 1 'PrimarySSN' must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header. | Incorrect Data | Reject | Active |
| F9465-015 | If Form 9465, Line 1 'SpouseSSN' has a value, then it must be equal to either the 'PrimarySSN' or 'SpouseSSN' in the Return Header. | Incorrect Data | Reject | Active |
| F9465-016-01 | If Form 9465, Line 13a 'RoutingTransitNum' has a value, then Line 13b 'BankAccountNum' must also have a value. | Missing Data | Reject | Active |
| F9465-017-01 | If Form 9465, Line 13b 'BankAccountNum' has a value, then Line 13a 'RoutingTransitNum' must also have a value. | Missing Data | Reject | Active |
| F9465-018-01 | In Form 9465, one of the following must have a value: Line 3 Home 'PhoneNum' or Line 4 Work 'PhoneNum' or Line 3 Home 'ForeignPhoneNum' or Line 4 Work 'ForeignPhoneNum'. | Missing Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| F9465-019-01 | If IRS Payment Record is present in the return, then Form 9465, Line 8 'PaymentAmt' must be equal to 'PaymentAmt' in IRS Payment Record. | Incorrect Data | Reject | Active |
| F9465-020-01 | If Form 9465, Line 1a 'SpouseName' has a value, then 'SpouseNameControlTxt' must also have a value. | Missing Data | Reject | Active |
| F9465-026 | Form 9465, Line 14 checkbox 'PayrollDeductionAgreementInd' must not be checked. If the Payroll Deduction Agreement box is checked, complete and mail Form 9465 with Form 2159 to the mailing address provided on www.irs.gov. | Incorrect Data | Reject | Active |
| F9465-027 | Form 9465, Line 10 'PaymentDueAmt' can not be less than Line 11 'CalculatedMonthlyPymtAmt'. If the payment due amount is less than Line 11, calculated monthly payment amount, complete and mail Form 9465 with Form 433-F to the mailing address provided on www.irs.gov. | Incorrect Data | Reject | Active |
| F9465-029 | If Form 9465 is attached to Form 1040 or Form 1040A or Form 1040EZ or Form 1040PR or Form 1040SS, then 'F9465TaxReturnTypeCd' must not have the following values: "FORM 940" or "FORM 940PR" or "FORM 941" or "FORM 941PR" or "FORM 941SS" or "FORM 943" or "FORM 943PR" or "FORM 944" or "FORM 945" or "FORM 720" or "FORM 2290". | Incorrect Data | Reject | Active |
| F9465-030 | If Form 9465 'F9465TaxReturnTypeCd' has a value of "FORM 1040" or "FORM 1040A" or "FORM 1040EZ" or "FORM 1040SS" or "FORM 1040PR", then 'IATaxYrDt' must have a value. | Missing Data | Reject | Active |
| FPYMT-045-02 | 'EstimatedPaymentDueDt' in the IRS ES Payment Record must not be the same as another IRS ES Payment Record filed with the same return. | Incorrect Data | Reject | Active |
| FPYMT-068-01 | 'PaymentAmt' in the IRS Payment Record must not be greater than 99,999,999. | Incorrect Data | Reject | Active |
| FPYMT-069-01 | 'PaymentAmt' in the IRS ES Payment Record must not be greater than 99,999,999. | Incorrect Data | Reject | Active |
| FPYMT-071-01 | 'RequestedPaymentDt' in the IRS Payment Record must not be more than 5 days prior to the received date. | Incorrect Data | Reject | Active |
| FPYMT-072-01 | If the return is received on or before the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must be on the due date or before the due date. | Incorrect Data | Reject | Active |
| FPYMT-074-01 | If the return is received after the due date of the return, then the 'RequestedPaymentDt' in the IRS Payment Record must not be later than the date the return was received. | Incorrect Data | Reject | Active |
| FPYMT-086 | 'EstimatedPaymentDueDt' in the IRS ES Payment Record must not be more than 5 days prior to the received date. | Incorrect Data | Reject | Active |
| FPYMT-087 | 'EstimatedPaymentDueDt' in the IRS ES Payment Record must not be more than one year after the received date. | Incorrect Data | Reject | Active |
| FPYMT-088-01 | 'EstimatedPaymentDueDt' in the IRS ES Payment Record must be 04/18/2016 or 6/15/2016 or 09/15/2016 or 01/17/2017. | Incorrect Data | Reject | Active |
| FPYMT-089 | 'PaymentAmt' in the IRS Payment Record must not be more than 200% of 'OwedAmt'. If a value is not provided for 'OwedAmt', treat that value as zero. | Incorrect Data | Reject | Active |
| FW2-002 | Form W-2, Line 1 'WagesAmt' must have a value greater than zero unless Combat Pay has been excluded from income. | Incorrect Data | Reject | Active |
| FW2-003-02 | Form W-2, Line a, 'EmployeeSSN' must be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header. | Data Mismatch | Reject | Active |
| FW2-007-01 | 'CityNm' of Form W-2, Line C 'EmployerUSAddress' must contain at least three characters. | Incorrect Data | Reject | Active |
| FW2-008-01 | 'CityNm' of Form W-2, Line C 'EmployerForeignAddress' must contain at least three characters. | Incorrect Data | Reject | Active |
| FW2-499 | Form W-2, Line B 'EmployerEIN' is invalid for processing an Individual e-filed return. | Incorrect Data | Reject | Active |
| FW2-502 | Form W-2, Line B 'EmployerEIN' must match data in the eFile database. | Incorrect Data | Reject | Active |
| FW2-505-01 | Form W-2, Line B 'EmployerEIN' was issued after the Tax Year in the Return Header. | Incorrect Data | Reject | Active |
| IND-001-01 | 'PreparerSSN' in the Return Header must not be all zeros or all nines. | Incorrect Data | Reject | Active |

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| IND-002 | The 'TaxPeriodEndDate' in the Submission Manifest must be less than the "Received Date". | Incorrect Data | Reject | Active |
| IND-005-01 | If Form 9465 and IRS Payment Record are present in the return, then Form 9465, 'PaymentAmt' must be equal to 'PaymentAmt' in IRS Payment Record. | Incorrect Data | Reject | Active |
| IND-006 | 'SpouseSSN' in the Return Header must not be equal to 'PrimarySSN' in the Return Header. | Incorrect Data | Reject | Active |
| IND-007-01 | If checkbox 'ProtectiveSec108iELCRecordInd' is checked in the return, then [GeneralDependencyMedium] with Description beginning with 'Section 108(i) election explanation' must be attached to the return. | Missing Document | Reject | Active |
| IND-010 | 'TaxYr' must equal the year of the 'TaxPeriodBeginDt' ("YYYY" digits) in the Submission Manifest. | Incorrect Data | Reject and Stop | Active |
| IND-011 | 'TaxYr' must equal the year of the 'TaxPeriodEndDt' ("YYYY" digits) in the Submission Manifest. | Incorrect Data | Reject and Stop | Active |
| IND-012-01 | If 'WagesLiteralCd' in [WagesNotShownSchedule] has the value "FEC", then [FECRecord] must be present in the return. | Missing Document | Reject | Active |
| IND-013-01 | In the Return Header, 'PreparerSSN' or 'PTIN' or 'STIN' or 'PreparerFirmEIN' must have a value, if any one of the following is true: (1) checkbox 'SelfEmployedInd' is checked; (2) 'PreparerPersonNm' or 'PreparerFirmName' or 'PreparerUSAddress' or 'PreparerForeignAddress' has a value. | Missing Data | Reject | Active |
| IND-014-02 | 'EmployeeTIN' and 'EmployeeNameControlTxt' in [FECRecord] must be the same as ['PrimarySSN' and 'PrimaryNameControlTxt'] or ['SpouseSSN' and 'SpouseNameControlTxt'] in the Return Header. | Incorrect Data | Reject | Active |
| IND-015 | If checkbox 'WorkPerformedResidingInUSInd' is checked in [FECRecord], then 'USAddress' must have a value. | Incorrect Data | Reject | Active |
| IND-016 | If 'USAddress' has a value in [FECRecord], then checkbox 'WorkPerformedResidingInUSInd' must be checked. | Missing Data | Reject | Active |
| IND-018-02 | If 'PrimaryDeathDt' has a value in the return, then 'InCareOfNm' in the Filer address in the Return Header must have a value. | Missing Data | Reject | Active |
| IND-019-02 | If 'SpouseDeathDt' has a value in the return, then 'InCareOfNm' in the Filer address in the Return Header must have a value. | Missing Data | Reject | Active |
| IND-020-01 | If 'PaidPreparerInformationGrp' is present in the Return Header, then 'NonPaidPreparerCd' must not have a value in the return. | Incorrect Data | Reject | Active |
| IND-021-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and 'PrimarySignaturePIN' has a value, then 'PrimaryBirthDt' must have a value. | Missing Data | Reject | Active |
| IND-022-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line" and 'SpouseSignaturePIN' has a value, then 'SpouseBirthDt' must have a value. | Missing Data | Reject | Active |
| IND-023-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner" and 'PrimarySignaturePIN' has a value, then 'PrimaryBirthDt' must have a value. | Missing Data | Reject | Active |
| IND-024-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner" and 'SpouseSignaturePIN' has a value, then 'SpouseBirthDt' must have a value. | Missing Data | Reject | Active |
| IND-025-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line", and 'PrimaryBirthDt' has a value, then 'PrimaryPriorYearAGIAmt' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'IdentityProtectionPIN' must have a value. | Missing Data | Reject | Active |
| IND-026-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner", and 'PrimaryBirthDt' has a value, then 'PrimaryPriorYearAGIAmt' or 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'IdentityProtectionPIN' must have a value. | Missing Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| IND-027-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line", and 'SpouseBirthDt' has a value, then 'SpousePriorYearAGIAmt' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpouseIdentityProtectionPIN' must have a value. | Missing Data | Reject | Active |
| IND-028-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner", and 'SpouseBirthDt' has a value, then 'SpousePriorYearAGIAmt' or 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpouseIdentityProtectionPIN' must have a value. | Missing Data | Reject | Active |
| IND-029-01 | If 'WagesLiteralCd' in [WagesNotShownSchedule], has the value "FEC", then the corresponding 'WagesNotShownAmt' must be equal to the sum of the 'ForeignEmployerCompensationAmt' from all of the FEC Records present in the return. When evaluating this, a tolerance of \$5 is allowed. | Incorrect Data | Reject | Active |
| IND-031-02 | 'PrimaryPriorYearPIN' or 'PrimaryElectronicFilingPIN' or 'PrimaryPriorYearAGIAmt' in the Return Header must match the e-File database. | Incorrect Data | Reject | Active |
| IND-032-02 | 'SpousePriorYearPIN' or 'SpouseElectronicFilingPIN' or 'SpousePriorYearAGIAmt' in the Return Header must match the e-File database. | Incorrect Data | Reject | Active |
| IND-033-02 | The year of 'PrimaryDeathDt' must not be less than 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| IND-034-02 | The year of 'SpouseDeathDt' must not be less than 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| IND-035-01 | 'PrimaryDeathDt' in the return must match that in the e-File database. | Database Validation Error | Reject | Active |
| IND-036-01 | 'SpouseDeathDt' in the return must match that in the e-File database. | Database Validation Error | Reject | Active |
| IND-037-01 | If 'PrimaryDeathDt' has a value, then the Filer address in the Return Header must not be a Foreign Address. | Incorrect Data | Reject | Active |
| IND-038-01 | If 'SpouseDeathDt' has a value, then the Filer address in the Return Header must not be a Foreign Address. | Incorrect Data | Reject | Active |
| IND-039-01 | If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneeNm' must have a value. | Incorrect Data | Reject | Active |
| IND-040-01 | If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePhoneNum' must have a value. | Incorrect Data | Reject | Active |
| IND-041 | If 'ThirdPartyDesigneeInd' in the return has a choice of 'Yes' indicated, then 'ThirdPartyDesigneePIN' must have a value. | Incorrect Data | Reject | Active |
| IND-042-01 | If checkbox 'PowerOfAttorneySignedByInd' is checked in the return, then checkbox 'SurvivingSpouseInd' must not be checked. | Incorrect Data | Reject | Active |
| IND-043-01 | If checkbox 'PowerOfAttorneySignedByInd' is checked in the return, then checkbox 'PersonalRepresentativeInd' must not be checked. | Incorrect Data | Reject | Active |
| IND-044-01 | If checkbox 'PowerOfAttorneySignedByInd' is checked in the return, then 'PrimaryDeathDt' must not have a value. | Incorrect Data | Reject | Active |
| IND-045-01 | If checkbox 'PowerOfAttorneySignedByInd' is checked in the return, then 'SpouseDeathDt' must not have a value. | Incorrect Data | Reject | Active |
| IND-046 | Form 8862 must be present in the return. e-File database indicates the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. | Incorrect Data | Reject | Active |
| IND-049-01 | Tax returns from the U.S. Possessions of American Samoa, Guam, U.S. Virgin Islands and the Commonwealth of the Northern Mariana Islands may not be electronically filed. | Unsupported | Reject | Active |
| IND-052 | The TIN present in the IRS Submission Manifest must be equal to the Primary SSN in the Return Header. | Data Mismatch | Reject and Stop | Active |
| IND-053-01 | The 'IPAddress' in the Return Header must not equal all zeros. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| IND-054-01 | If filing status is "Married filing separately" (element 'IndividualReturnFilingStatusCd' has the value 3), then 'SpouseSignaturePIN' must not have a value in the Return Header. | Incorrect Data | Reject | Active |
| IND-055-02 | 'AddressLine2Txt' in the Return Header must not have a value. | Incorrect Data | Reject | Active |
| IND-056-01 | If 'PrimarySignaturePIN' has a value in the Return Header, then 'PrimaryPINEnteredByCd' must have a value. | Missing Data | Reject | Active |
| IND-057-01 | If 'SpouseSignaturePIN' has a value in the Return Header, then 'SpousePINEnteredByCd' must have a value. | Missing Data | Reject | Active |
| IND-058-01 | If 'PrimarySignaturePIN' has a value in the Return Header, then 'PrimarySignatureDt' must have a value. | Missing Data | Reject | Active |
| IND-059-01 | If 'SpouseSignaturePIN' has a value in the Return Header, then 'SpouseSignatureDt' must have a value. | Missing Data | Reject | Active |
| IND-060 | Identity Protection PIN must not equal all zeroes. | Incorrect Data | Reject and Stop | Active |
| IND-061 | IRS ES Payment Record must not be present in a prior year return. | Incorrect Data | Reject | Active |
| IND-062 | IP Address of the Transmitter must have a value. | Missing Data | Reject | Active |
| IND-063 | Timestamp of the Transmitter must have a value. | Missing Data | Reject | Active |
| IND-064 | IP Address of the Transmitter must be a valid IP Address. | Incorrect Data | Reject | Active |
| IND-067 | As a paid tax preparer of a tax return claiming Earned income Tax Credit, you must complete and submit Form 8867 to IRS with the original submission of each return. Failure to submit Form 8867 is a violation of IRC Sec 6695(g) and a \$500 penalty may be imposed per return. | Missing Data | Alert | Active |
| IND-180-01 | Primary taxpayer's Identity Protection Personal Identification Number (IP PIN) must match the e-File database. Please double check your entry and resubmit your return with the correct number. | Database Validation Error | Reject and Stop | Active |
| IND-181-01 | The Primary Taxpayer did not enter a valid Identity Protection Personal Identification Number (IP PIN). Please visit www.irs.gov/getanippin for further information and resubmit your return with the correct number. | Database Validation Error | Reject and Stop | Active |
| IND-182-01 | The Spouse Identity Protection Personal Identification Number (IP PIN) must match the e-File database. Please double check your entry and resubmit your return with the correct number. | Database Validation Error | Reject and Stop | Active |
| IND-183-01 | The Spouse did not enter a valid Identity Protection Personal Identification Number (IP PIN). Please visit www.irs.gov/getanippin for further information and resubmit your return with the correct number. | Database Validation Error | Reject and Stop | Active |
| IND-184 | Prior Year returns can only be filed by Practitioner and are currently not accepted for Online filers. | Incorrect Data | Reject and Stop | Active |
| IND-508 | Primary SSN in the Return Header must not be equal to the Spouse SSN on another tax return for which filing status is Married Filing Jointly or [filing status is Married Filing Separately and the Spouse exemption is claimed]. | Database Validation Error | Reject | Active |
| IND-510 | Spouse SSN in the Return Header must not be equal to the Primary SSN on another tax return. | Duplicate Condition | Reject | Active |
| IND-512-01 | Each Dependent's SSN (or Qualifying Child Identifying Number on Form 1040SS(PR)) on this return must not match the Spouse SSN on another return. | Incorrect Data | Reject | Active |
| IND-513 | The Spouse SSN in the Return Header must not be equal to the Spouse SSN in another return filed for the same tax year. | Duplicate Condition | Reject | Active |
| IND-515 | The Primary SSN in the Return Header must not be equal to the Primary SSN in another return filed for the same tax year. | Duplicate Condition | Reject | Active |
| IND-521-01 | The Year of Birth of the Primary SSN must not be greater than the 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| IND-531-01 | If Primary Date of Death has a value in the e-File database, then it must not be prior to the 'TaxYr' in the Return Header. | Database Validation Error | Reject | Active |
| IND-532-01 | If Spouse Date of Death has a value in the e-File database, then it must not be prior to the 'TaxYr' in the Return Header. | Database Validation Error | Reject | Active |
| IND-570-01 | The Year of Birth of the Spouse SSN must not be greater than the 'TaxYr' in the Return Header. | Database Validation Error | Reject | Active |
| IND-664-02 | If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "Self-Select On-Line". | Database Validation Error | Reject | Active |
| IND-665-02 | If the Primary SSN appears more than once in the e-File database, then 'PINTypeCd' in the Return Header must not have the value "Self-Select Practitioner". | Database Validation Error | Reject | Active |
| IND-666-02 | If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "Self-Select On-Line". | Database Validation Error | Reject | Active |
| IND-667-02 | If the Spouse SSN appears more than once in the e-File database, then 'PINTypeCd' must not have the value "Self-Select Practitioner". | Database Validation Error | Reject | Active |
| IND-672-01 | In the Return Header, if 'PINTypeCd' has the value "Practitioner" or "Self-Select Practitioner", then 'PractitionerPINGrp' must have a value. | Missing Data | Reject | Active |
| IND-673-01 | In the Return Header, if 'PINTypeCd' has the value "Self-Select On-Line", then 'PractitionerPINGrp' must not have a value. | Missing Data | Reject | Active |
| IND-674-01 | If the Primary Taxpayer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "Self-Select On-Line". | Database Validation Error | Reject | Active |
| IND-675-01 | If the Primary Taxpayer is under the age of 16 and has never filed a tax return, then 'PINTypeCd' in the Return Header must not have the value "Self-Select Practitioner". | Database Validation Error | Reject | Active |
| IND-679-01 | If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "Self-Select On-Line". | Database Validation Error | Reject | Active |
| IND-680-01 | If the Spouse SSN in the Return Header is under the age of 16 and did not file a tax return in the previous year, then the 'PINTypeCd' must not have the value "Self-Select Practitioner". | Database Validation Error | Reject | Active |
| IND-689-01 | The year of the 'PrimarySignatureDt' in the Return Header must be equal to the processing year. | Missing Document | Reject | Active |
| IND-694-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select Practitioner", then 'JuratDisclosureCd' must have the value "Self Select PIN By ERO". | Incorrect Data | Reject | Active |
| IND-695-01 | If 'PINTypeCd' in the Return Header has the value "Practitioner", then 'JuratDisclosureCd' must have the value "Practitioner PIN". | Incorrect Data | Reject | Active |
| IND-696-01 | If 'PINTypeCd' in the Return Header has the value "Self-Select On-Line", then 'JuratDisclosureCd' must have the value "Online Self Select PIN". | Incorrect Data | Reject | Active |
| IND-699-01 | If 'PINTypeCd' in the Return Header has the value "Practitioner", then the following must not have an entry: 'PrimaryPriorYearAGIAmt' and 'PrimaryPriorYearPIN' and 'PrimaryElectronicFilingPIN' and 'SpousePriorYearAGIAmt' and 'SpousePriorYearPIN' and 'SpouseElectronicFilingPIN'. | Incorrect Data | Reject | Active |
| IND-769 | Identity Protection PIN must be numeric digits. | Incorrect Data | Reject and Stop | Active |
| IND-901 | The Primary SSN in the Return Header has been locked because Social Security Administration records indicate the number belongs to a deceased individual. | Database Validation Error | Reject and Stop | Active |
| IND-902 | The Primary SSN in the Return Header has been locked. The account was locked per the taxpayer's request. | Database Validation Error | Reject and Stop | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
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| IND-903 | The Primary SSN in the Return Header has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN. | Database Validation Error | Reject and Stop | Disabled |
| IND-904 | The Primary SSN in the Return Header has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian. | Database Validation Error | Reject and Stop | Active |
| IND-931-01 | The Dependent SSN (or Qualifying Child Identifying Number on Form 1040-SS (PR)) has been locked because Social Security Administration records indicate the number belongs to a deceased individual. | Database Validation Error | Reject and Stop | Active |
| IND-932-01 | The Dependent SSN (or Qualifying Child Identifying Number on Form 1040-SS (PR)) claimed on your return has been locked. The account was locked per the taxpayer's request. | Database Validation Error | Reject and Stop | Active |
| IND-934-01 | The Dependent SSN (or Qualifying Child Identifying Number on Form 1040-SS (PR)) claimed on your return has been locked. The account was locked per the request of the dependent's parent or guardian. | Database Validation Error | Reject and Stop | Active |
| IND-941 | The Spouse SSN in the Return Header has been locked because Social Security Administration records indicate the number belongs to a deceased individual. | Database Validation Error | Reject and Stop | Active |
| IND-942 | The Spouse SSN in the Return Header has been locked. The account was locked per the taxpayer's request. | Database Validation Error | Reject and Stop | Active |
| IND-943 | The Spouse SSN in the Return Header has been systemically locked based on IRS information which indicates there is not a filing requirement for this SSN. | Database Validation Error | Reject and Stop | Active |
| IND-944 | The Spouse SSN in the Return Header has been locked. Social Security Administration records indicate the SSN belongs to a minor. The account was locked per the request of the minor's parent or guardian. | Database Validation Error | Reject and Stop | Active |
| IND-995 | The Dependent/Qualifying Person Identity Protection Personal Identification Number (IP PIN) must match the e-File database. Please double check your entry and resubmit your return with the correct number. | Incorrect Data | Reject and Stop | Active |
| IND-996 | The Dependent/Qualifying Person Identity Protection Personal Identification Number (IP PIN) provided on the return is not valid. Please visit www.irs.gov/getanippin for further information and resubmit your return with the correct number. | Incorrect Data | Reject and Stop | Active |
| 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 | Active |
| R0000-004-01 | 'ReturnTypeCd' (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 | Active |
| R0000-007-02 | For US Addresses, the first five digits of 'ZipCd' of the Filer's address in the Return Header must be within the valid ranges of zip codes for the corresponding 'StateAbbreviationCd'. See Publication 4164. | Incorrect Data | Reject | Active |
| 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 | Active |
| R0000-020-01 | If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AA" then the first three digits of the 'ZipCd' must be 340. | Incorrect Data | Reject | Active |
| R0000-022-01 | If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AE" then the first three digits of the 'ZipCd' must be in the range 090 - 098. | Incorrect Data | Reject | Active |

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| R0000-024-01 | If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AP" then first three digits of the 'ZipCd' must be in the range 962 - 966. | Incorrect Data | Reject | Active |
| R0000-030-01 | In the Return Header, if 'PractitionerPINGrp' is provided, then 'EFIN' in the 'PractitionerPINGrp' must be the same as 'EFIN' in the 'OriginatorGrp'. | Data Mismatch | Reject | Active |
| R0000-046-01 | For US Addresses, the fourth and fifth digit of the 'ZipCd' of the Filer's address in the Return Header cannot both be zeros ("00"), except when the 'ZipCd' is 00800, 20500, 34000, 00600, 96100, 96900. | Incorrect Data | Reject | Active |
| R0000-051-01 | 'FederalSubmissionTypeCd' in the IRS Submission Manifest must match 'ReturnTypeCd' indicated in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-052-01 | 'TaxYr' specified in the IRS Submission Manifest must match 'TaxYr' in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-054-01 | The 'EFIN' in the IRS Submission Manifest must match 'EFIN' in the 'OriginatorGrp' in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-057-01 | Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it. | Missing Data | Reject | Active |
| R0000-058-01 | An XML document that represents a binary attachment must have a valid reference to an attached file. | Missing Data | Reject | Active |
| R0000-060 | The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest. | Incorrect Data | Reject and Stop | Active |
| R0000-067 | The attached files (i.e. binary attachments) in a submission zip archive must have distinct names. | Incorrect Data | Reject and Stop | Active |
| R0000-075-02 | 'RoutingTransitNum' (RTN) must conform to the banking industry RTN algorithm. | Incorrect Data | Reject | Active |
| R0000-080-01 | 'TaxPeriodBeginDt' present in the IRS Submission Manifest must match 'TaxPeriodBeginDt' provided in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-081-01 | 'TaxPeriodEndDt' present in the IRS Submission Manifest must match 'TaxPeriodEndDt' provided in the Return Header. | Data Mismatch | Reject and Stop | Active |
| R0000-082 | 'TaxPeriodBeginDt' and 'TaxPeriodEndDt' must be provided in the IRS Submission Manifest. | Missing Data | Reject and Stop | Active |
| R0000-087-02 | 'PreparerFirmEIN' in the Return Header must not equal all zeros or all nines. | Incorrect Data | Reject | Active |
| R0000-088-01 | The eight numeric digits of the PTIN (of the Paid Preparer) following the letter P, must not equal all zeros or all nines in the Return Header. | Incorrect Data | Reject | Active |
| R0000-090 | The Imperfect Return Indicator in the Return Header was checked but does not meet the conditions of an imperfect return. | Database Validation Error | Alert | Active |
| R0000-092-02 | 'PrimarySSN' in the Return Header must be within the valid range of SSN/ITIN and must not be an ATIN. | Incorrect Data | Reject | Active |
| R0000-093-02 | If 'SpouseSSN' in the Return Header has a value, then it must be within the valid range of SSN/ITIN and must not be an ATIN. | Incorrect Data | Reject | Active |
| R0000-095-02 | 'PrimarySignaturePIN' in the Return Header must not equal all zeros. | Incorrect Data | Reject | Active |
| R0000-096-02 | 'SpouseSignaturePIN' in the Return Header must not equal all zeros. | Incorrect Data | Reject | Active |
| R0000-113-01 | The eight numeric digits of the STIN (of the Paid Preparer) following the letter S, must not equal all zeros or all nines in the Return Header. | Incorrect Data | Reject | Active |
| R0000-114 | The Submission Manifest's 'TaxPeriodBeginDt' value for month and day should be January 1. | Incorrect Data | Reject | Active |
| R0000-115 | The Submission Manifest's 'TaxPeriodEndDt' value for month and day should be December 31. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|--------------|--|---------------------------|-----------------|-------------|
| R0000-116-02 | If the Filer has a US address in the Return Header and if the value of 'CityNm' is "APO" or "DPO" or "FPO", then 'StateAbbreviationCd' must have the value "AA", "AE" or "AP". | Incorrect Data | Reject | Active |
| R0000-117-01 | If the Filer has a US address in the Return Header and 'StateAbbreviationCd' has the value "AA", "AE" or "AP" then the 'CityNm' must be "APO" OR "DPO" OR "FPO". | Incorrect Data | Reject | Active |
| R0000-118-01 | If first two digits of the EFIN in the IRS Submission Manifest are 10, 21, 32, 44 or 53, then 'OriginatorTypeCd' in the Return Header must have the value "OnlineFiler". | Incorrect Data | Reject and Stop | Active |
| R0000-119-01 | If 'OriginatorTypeCd' in the Return Header has the value "OnlineFiler", then the first two digits of the EFIN in the IRS Submission Manifest must be 10 or 21 or 32 or 44 or 53. | Incorrect Data | Reject and Stop | Active |
| R0000-120 | The IRS Submission type that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission type filed was <type>. | Unsupported | Reject and Stop | Active |
| R0000-121 | The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules. | Unsupported | Reject and Stop | Active |
| R0000-123-01 | If 'NameLine1Txt' in the Return Header contains an ampersand, then 'SpouseSSN' in the Return Header must have a value. | Missing Data | Reject | Active |
| R0000-125-01 | 'NameLine1Txt' in the Return Header must contain a less-than sign (<). | Incorrect Data | Reject | Active |
| R0000-126-01 | There can be no more than two less-than signs (<) in 'NameLine1Txt' in the Return Header. | Incorrect Data | Reject | Active |
| R0000-127-01 | The character following the first less-than sign in 'NameLine1Txt' in the Return Header must be an alphabetic character. | Incorrect Data | Reject | Active |
| R0000-129-01 | The 4th and 5th digits of the 'PrimarySSN' in the Return Header must be equal to "00" for testing. | Incorrect Data | Reject | Active |
| R0000-130-01 | The 4th and 5th digits of the 'SpouseSSN' in the Return Header must be equal to "00" for testing. | Incorrect Data | Reject | Active |
| R0000-142-01 | If you are a paid tax return preparer, you must use a Preparer Tax Identification Number (PTIN) issued by the Internal Revenue Service (IRS) to identify yourself in the paid preparer section of the tax return. In future years, tax returns may be rejected if an SSN, or any number that is not a valid PTIN, is included in this field. | Incorrect Data | Alert | Active |
| R0000-143 | 'TaxYr' in the IRS Submission Manifest must have a value. | Missing Data | Reject and Stop | Active |
| R0000-180 | 'TaxYr' specified in the Submission Manifest must equal the year of the schema version ('YYYY' digits of the attribute 'returnVersion' of the Return) that is being used to file the return. | Incorrect Data | Reject and Stop | Active |
| R0000-192 | Phone Number provided in the return must not be all zeros. | Incorrect Data | Reject | Active |
| R0000-193 | Bank Account Number provided in the return must not be all zeros. | Incorrect Data | Reject | Active |
| R0000-194 | Submission must not be a duplicate of a previously accepted submission. | Duplicate Condition | Reject and Stop | Active |
| R0000-500-01 | 'PrimarySSN' and 'PrimaryNameControlTxt' in the Return Header must match the e-File database. | Database Validation Error | Reject and Stop | Active |
| R0000-503-02 | 'SpouseSSN' and the 'SpouseNameControlTxt' in the Return Header (or Line 6b 'ExemptSpouseNameControlTxt' in the return - For 1040/1040A returns) must match the e-File database. | Database Validation Error | Reject and Stop | Active |
| R0000-504-02 | Each 'DependentSSN' and the corresponding 'DependentNameControlTxt' that has a value on Line 6c(2) of the return, must match the SSN and Name Control in the e-File database. | Database Validation Error | Reject | Active |
| R0000-507-01 | 'DependentSSN' on Line 6c(2) of the return was used as a Dependent SSN in a previously filed tax return for the same tax period. | Duplicate Condition | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|--------------------|--|---------------------------|-----------------|-------------|
| R0000-530-02 | If Line 4 checkbox "Head of household" is checked in the return (element 'IndividualReturnFilingStatusCd' has the value 4) and Line 6b checkbox 'ExemptSpouseInd' is checked, then 'SpouseSSN' in the Return Header and Line 6b 'ExemptSpouseNameControlTxt' must have a value. | Incorrect Data | Reject and Stop | Active |
| R0000-533-02 | If a Dependent's Date of Death has a value in the e-File database, then it must not be prior to 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| R0000-534-01 | If Line 3 checkbox "Married filing Separately" is checked in the return (element 'IndividualReturnFilingStatusCd' has the value 3) and Line 6b checkbox 'ExemptSpouseInd' is checked, then 'SpouseSSN' in the Return Header and Line 6b 'ExemptSpouseNameControlTxt' must have a value. | Incorrect Data | Reject and Stop | Active |
| R0000-544-02 | The 'PrimarySSN' must not be the same as a 'DependentSSN' on another tax return if any dependents are listed in this return. | Database Validation Error | Reject | Active |
| R0000-571-02 | For each DependentSSN in the tax return, the Year of Birth in the e-File database must not be greater than 'TaxYr' in the Return Header. | Database Validation Error | Reject | Active |
| R0000-902-01 | 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 | Active |
| R0000-904-03 | Software ID in the Return Header must have passed testing for the form family and 'TaxYr'. | Database Validation Error | Reject and Stop | Active |
| R0000-905-01 | 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 | Active |
| R0000-906-02 | Routing Transit Number (RTN) included in the return must be present in the e-File database. | Database Validation Error | Reject | Active |
| S8812-F1040-002-03 | If Schedule 8812 (Form 1040A or Form 1040) is present in the return, then the number of Line 6c(2) 'DependentSSN's on Form 1040A that are ITINs, with the corresponding Line 6c(4) checkbox 'EligibleForChildTaxCreditInd' checked must match the total number of 'QualifiedChildDepdWithITINGrp' in Schedule 8812 (Form 1040A or Form 1040), Part I, with checkboxes 'QlfyChildDepdWithITINYesInd' or 'QlfyChildDepdWithITINNoInd' checked. | Incorrect Data | Reject | Active |
| SB-F1040-003-01 | If Schedule B (Form 1040A or 1040), Line 4 'CalculatedTotalTaxableIntAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 8a 'TaxableInterestAmt' unless (Form 1040 only) Form 8958 is present in the return. | Incorrect Data | Reject | Active |
| SB-F1040-004-01 | If Schedule B (Form 1040A or 1040), Line 6 'TotalOrdinaryDividendsAmt' has a non-zero value, then it must be equal to Form 1040 or 1040A, Line 9a 'OrdinaryDividendsAmt' unless (Form 1040 only) Form 8958 is present in the return. | Incorrect Data | Reject | Active |
| SB-F1040-005 | If Schedule B (Form 1040A or 1040), Line 3 'ExcludableSavingsBondIntAmt' has a non-zero value, then it must be equal to Form 8815, Line 14 'ExcludableSavingsBondIntAmt'. | Incorrect Data | Reject | Active |
| SB-F1040-006-01 | If Schedule B (Form 1040A or 1040), Line 7a 'FinCENForm114Ind' has a choice of "Yes" indicated, then Line 7b 'ForeignCountryCd' must have a value. | Missing Data | Reject | Active |
| SB-F1040-007-01 | If Schedule B (Form 1040A or 1040), Line 7b 'ForeignCountryCd' has a value, then Line 7a 'FinCENForm114Ind' must have a choice of "Yes" indicated. | Missing Data | Reject | Active |
| SEIC-F1040-001-01 | Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must be within the valid range of SSNs. | Incorrect Data | Reject | Active |
| SEIC-F1040-002-01 | Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, must not be equal to 'PrimarySSN' or 'SpouseSSN' in the Return Header. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------------|---|------------------|----------|-------------|
| SEIC-F1040-003-03 | Each 'ChildBirthYr' that has a value on Schedule EIC(Form 1040A or 1040), Line 3, must not be greater than 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| SEIC-F1040-004-04 | For each 'ChildBirthYr' on Schedule EIC(Form 1040A or 1040), Line 3 that is equal to 'TaxYr' in the Return Header, the corresponding Line 6 'MonthsChildLivedWithYouCnt' must be equal to 12 or 'KidnappedChildCd' must have the value "KC". | Incorrect Data | Reject | Active |
| SEIC-F1040-005-06 | For each child who is 19 years or older (born before 1997) and 24 years or younger (born after 1991) per the 'ChildBirthYr' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4a 'ChildIsASTudentUnder24Ind' or Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated. | Incorrect Data | Reject | Active |
| SEIC-F1040-006-06 | For each child who is 24 years or older (born before 1992) per the 'ChildBirthYr' on Schedule EIC(Form 1040A or 1040), Line 3, the corresponding Line 4b 'ChildPermanentlyDisabledInd' must have a choice of "Yes" indicated. | Incorrect Data | Reject | Active |
| SEIC-F1040-007 | Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to another 'QualifyingChildSSN' on the same Schedule EIC (Form 1040A or Form 1040). | Incorrect Data | Reject | Active |
| SEIC-F1040-008-01 | For each child on Schedule EIC(Form 1040A or 1040), whose Line 2 'DiedLiteralCd' has the value "DIED", there must be a binary attachment with Description beginning with "BirthCertificate" or "DeathCertificate" or "HospitalMedicalRecords" present in the return. | Missing Document | Reject | Active |
| SEIC-F1040-501-02 | Each 'QualifyingChildNameControlTxt' that has a value on Schedule EIC(Form 1040A or 1040), Line 1, and 'QualifyingChildSSN' that has a value on Line 2, must match that in the e-File database. | Incorrect Data | Reject | Active |
| SEIC-F1040-506-01 | Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to another Qualifying Child SSN on another accepted return for the same tax year. | Incorrect Data | Reject | Active |
| SEIC-F1040-509-01 | Each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2 must not be equal to the Spouse SSN on another accepted return for the same tax year. | Incorrect Data | Reject | Active |
| SEIC-F1040-521-02 | For each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, the corresponding Year of Birth in the e-File database must not be greater than 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| SEIC-F1040-534-02 | For each 'QualifyingChildSSN' that has a value on Schedule EIC(Form 1040A or 1040), Line 2, if there is a value for Date of Death in the e-File database, then the Year of Death must not be less than 'TaxYr' in the Return Header. | Incorrect Data | Reject | Active |
| SEIC-F1040-535-02 | For each child on Schedule EIC (Form 1040A or Form 1040), Line 2 'QualifyingChildSSN' and Line 3 'ChildBirthYr' must match that in the e-File database. | Incorrect Data | Reject | Active |
| SEIC-F1040-536-01 | Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the tax payer, if Line 1 checkbox "Single" or Line 4 checkbox "Head of household" or Line 5 checkbox "Qualifying widow(er) with dependent child" is checked ('IndividualReturnFilingStatusCd' has a value 1 or 4 or 5) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child. | Incorrect Data | Reject | Active |
| SEIC-F1040-537-01 | Each child in Schedule EIC (Form 1040A or Form 1040) must be younger than the primary tax payer or the spouse, if Line 2 checkbox "Married filing jointly" is checked ('IndividualReturnFilingStatusCd' has a value 2) in the return. If for any child in Schedule EIC (Form 1040A or Form 1040), Line 4b 'ChildPermanentlyDisabledInd' has a choice of "Yes" indicated, this rule does not apply for that child. | Incorrect Data | Reject | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-----------------|---|---------------------------|-----------------|-------------|
| SEIC-F1040-911 | The Qualifying Child SSN that has a value on Schedule EIC (Form 1040A or 1040), has been locked because Social Security Administration records indicate the number belongs to a deceased individual. | Database Validation Error | Reject and Stop | Active |
| SEIC-F1040-912 | The Qualifying Child SSN that has a value on Schedule EIC (Form 1040A or 1040), has been locked. The account was locked per the taxpayer's request. | Database Validation Error | Reject and Stop | Active |
| SEIC-F1040-914 | The Qualifying Child SSN that has a value on Schedule EIC (Form 1040A or 1040), has been locked. The account was locked per the request of the qualifying child's parent or guardian. | Database Validation Error | Reject and Stop | Active |
| SEIC-F1040-995 | The Dependent/Qualifying Child Identity Protection Personal Identification Number (IP PIN) on Schedule EIC (Form 1040A or 1040) must match the e-File database. Please double check your entry and resubmit your return with the correct number. | Incorrect Data | Reject and Stop | Active |
| SEIC-F1040-996 | The Primary Taxpayer did not enter a valid Identity Protection Personal Identification Number (IP PIN) for Dependent/Qualifying Child on Schedule EIC (Form 1040A or 1040). Please visit www.irs.gov/getanippin for further information and resubmit your return with the correct number. | Incorrect Data | Reject and Stop | Active |
| SR-F1040-001-01 | Schedule R (Form 1040A or 1040), Line 11 'TaxableDisabilityAmt' must have a non-zero value if one of the following is checked : Line 2 'Und65RtdPermntTotDsblyInd', Line 4 'BothUnder65OneRtdDsblyInd', Line 5 'BothUnder65BothRtdDsblyInd', Line 6 'One65OrOlderOtherRtdDsblyInd', Line 9 'Under65DidNotLiveTogetherInd'. | Missing Data | Reject | Active |
| SR-F1040-002-01 | If Schedule R (Form 1040A or 1040), Line 13a 'NontxSocSecAndRldBenefitsAmt' or Line 13b 'NontaxableOtherAmt' has a non-zero value, then Line 13c 'TotalNontaxableAmt', must have a non-zero value. | Missing Data | Reject | Active |
| STATE-001 | The agency to which a State Submission is filed must participate in the Fed/State program. | Incorrect Data | Reject | Active |
| STATE-005 | The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission. | Data Mismatch | Reject | Active |
| 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 | Active |
| STATE-007 | The IRS Submission ID referenced in the State Submission must be that of an IRS Return. | Incorrect Data | Reject | Active |
| STATE-010 | 'TaxYr' referenced in the State Submission Manifest must match 'TaxYr' of the linked Federal return. | Data Mismatch | Reject | Active |
| STATE-011 | An SSN (either the Primary or the Spouse) referenced in the State Submission Manifest must match an SSN (either the Primary or the Spouse) of a linked Federal return. | Data Mismatch | Reject | Active |
| STATE-012 | The State Submission category that was filed is not being accepted by Modernized e-File (MeF) at this time. Please check the MeF web page under irs.gov for more information. The submission category filed was <category>. | Unsupported | Reject and Stop | Active |
| STATE-013 | The ETIN associated with the Individual submission is not a participating transmitter. Please check the Modernized e-File (MeF) web page under irs.gov for more information on participation rules. | Unsupported | Reject and Stop | Active |
| STATE-015 | If the Submission Category in the State Submission Manifest has a value of ("CORP" or "PART" or "IND" or "EO" or "ESTRST"), then 'TaxYr' in the State Submission Manifest must be valid for the current or prior year returns that are being accepted by Modernized e-File (MeF). | Incorrect Data | Reject and Stop | Active |
| STATE-016 | If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'TaxYr' in the State Submission Manifest must be the same as processing year. | Incorrect Data | Reject and Stop | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|--|---------------------------|-----------------|-------------|
| STATE-017 | If the Submission Category in the State Submission Manifest has a value of ("CORPEP" or "PARTEP" or "INDEP" or "ESTRSTEP"), then 'IRSSubmissionId' in the State Submission Manifest must not have a value. | Incorrect Data | Reject and Stop | Active |
| STATE-019 | In the State Submission Manifest, if the Submission Category has a value of ("IND" or "INDEP"), then ('PrimarySSN' and 'PrimaryNameControlTxt') or 'Templd' must have a value. | Incorrect Data | Reject and Stop | Active |
| STATE-901 | The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database. | Database Validation Error | Reject | Active |
| STATE-902 | The IRS Submission ID referenced in the State Submission Manifest must be in accepted status. | Database Validation Error | Reject | Active |
| STATE-903 | Electronic Filing Identification Number (EFIN) in the State Submission Manifest must be approved and present in the e-File database. | Database Validation Error | Reject | Active |
| T0000-013 | The Message ID must be globally unique. | Incorrect Data | Reject and Stop | Active |
| T0000-014 | The Submission ID must be globally unique. | Incorrect Data | Reject and Stop | Active |
| 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 | Active |
| 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 | Active |
| T0000-017 | The Submission ID must be 20 characters in length. | Incorrect Data | Reject and Stop | Active |
| X0000-005 | The XML data has failed schema validation. | XML Error | Reject and Stop | Active |
| 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 | Active |
| X0000-009 | The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification. | XML Error | Reject and Stop | Active |
| X0000-010 | For each SubmissionID provided in the transmission manifest there must be a submission zip archive entry present in the Attachment Zip file whose name (without the ".zip" extension) matches the SubmissionID. | Incorrect Data | Reject and Stop | Active |
| 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/" (all lower case characters). | Incorrect Data | Reject and Stop | Active |
| X0000-012 | The name of a binary attachment file must be less than or equal to 64 bytes. | Incorrect Data | Reject and Stop | Active |
| X0000-015 | Each zip entry in the Attachment Zip file must end with ".zip" extension. | Data Mismatch | Reject and Stop | Active |
| X0000-017 | ZIP Entry names in the transmission ZIP archive must be unique. | Duplicate Condition | Reject and Stop | Active |

| Rule Number | Rule Text | Error Category | Severity | Rule Status |
|-------------|---|---------------------|-----------------|-------------|
| 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 | Active |
| X0000-019 | A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name. | Incorrect Data | Reject and Stop | Active |
| 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 | Active |
| 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 | Active |
| 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 | Active |
| X0000-024 | Unable to read a binary attachment in the Submission Zip Archive. | Incorrect Data | Reject and Stop | Active |
| X0000-025 | Unable to read XML data from the Submission Zip Archive. | Incorrect Data | Reject and Stop | Active |
| X0000-026 | The count of SubmissionIDs provided in the transmission manifest must match the count of submission zip archive entries in the Attachment Zip file. | Incorrect Data | Reject and Stop | Active |
| X0000-027 | Year (YYYY) in the SubmissionID must be processing year. | Incorrect Data | Reject | Active |
| X0000-028 | A single PDF file must not exceed 60MB in size. | Incorrect Data | Reject | Active |
| X0000-029 | A binary attachment submitted in the PDF format must begin with the file header "%PDF-". | Incorrect Data | Reject and Stop | Active |
| X0000-030 | The size and CRC32 checksum value must be provided for the submission XML file (i.e. xml data file that starts with "xml/" or "/xml/"). | Incorrect Data | Reject and Stop | Active |
| X0000-031 | Zip Entry names must consist of ASCII characters only. | Incorrect Data | Reject and Stop | Active |
| X0000-032 | Unable to extract submission Zip Archive from the Message Attachment zip file. | Incorrect Data | Reject and Stop | Active |
| X0000-033 | Modernized e-File (MeF) accepts submissions only in the Unicode Transformation Format-8 (UTF-8) format. | Incorrect Data | Reject and Stop | Active |