Tax Year 2006 1065-B Business Rules

1065-B BUSINESS RULES FOR TAX YEAR 2006 Version 2006v2.2

Rule Number	Rules Text	Error Category	Severity	Change from 2006v2.1 to 2006v2.2
F1065B-001	If Form 1065-B, Item G(4), checkbox is checked, then Form 8082 must be present in the return.	Missing Document	Reject	
F1065B-002	If Form 1065-B, Item G(4), checkbox is checked, then there must be no more than one Form 8082 present in the return.	Multiple Documents	Reject	
F1065B-003	If Form 1065-B, Item J checkbox is checked, then Schedule M-3 (Form 1065) must be present in the return.	Missing Document	Reject	
F1065B-004	If Form 1065-B, Part I, Line 2 has a non-zero value, then it must equal Schedule A, Line 8.	Data Mismatch	Reject	
F1065B-005	If Form 1065-B, Part I, Line 4 has a non-zero value, then Form 8825 must be present in the return.	Missing Document	Reject	
F1065B-006	If Form 1065-B, Part I, Line 4 has a non-zero value, then there must be no more than one Form 8825 present in the return.	Multiple Documents	Reject	
F1065B-007	If Form 1065-B, Part I, Line 7 has a non-zero value, then one or more Schedules F (1040) must be present in the return.	Missing Document	Reject	
F1065B-008	If Form 1065-B, Part I, Line 8 has a non-zero value, then it must equal Schedule D, Line 14.	Data Mismatch	Reject	
F1065B-010	If Form 1065-B, Line 9, has a non-zero value, then Form 4684 or Form 4797 must be present in the return.	Missing Document	Reject	
F1065B-012	If Form 1065-B, Part 1, Line 26a checkbox is checked, then Form 4255 must present in the return.	Missing Document	Reject	
F1065B-013	If Form 1065-B, Part 1, Line 26a checkbox is checked, then no more than one Form 4255 must be present in the return.	Multiple Documents	Reject	
F1065B-014	If Form 1065-B, Part 1, Line 26b checkbox is checked, then Form 8611 must be present in the return.	Missing Document	Reject	
F1065B-015	If Form 1065-B, Part 1, Line 28b checkbox is checked, then Form 4136 must be present in the return.	Missing Document	Reject	
F1065B-016	If Form 1065-B, Part 1, Line 28b checkbox is checked, then there must be no more than one Form 4136 present in the return.	Multiple Documents	Reject	
F1065B-017	If Form1065-B, Part II, Line 4 has a non-zero value, then it must equal Schedule D, Line 17.	Data Mismatch	Reject	
F1065B-018	If Form 1065-B, Schedule A, Line 9c checkbox is checked, then Form 970 must be present in the return.	Missing Document	Reject	
F1065B-019	If Form 1065-B, Schedule A, Line 9c checkbox is checked, then no more than one Form 970 must be present in the return.	Multiple Documents	Reject	
F1065B-020	If Form 1065-B, Schedule B, Line 9 has a non-zero value, then one or more Forms 8865 must be present in the return.	Missing Document	Reject	
F1065B-021	If Form1065-B, Schedule K, Line 2 has a non-zero value, then it must equal Form1065-B, Part II, Line 13.	Data Mismatch	Reject	
F1065B-022	If Form1065-B, Schedule K, Line 3 has a non-zero value, then it must equal Form1065-B, Part II, Line 2b.	Data Mismatch	Reject	
F1065B-023	If Form1065-B, Schedule K, Line 4a has a non-zero value, then it must equal Schedule D, Line 16.	Data Mismatch	Reject	

F1065B-024	If Form 1065-B, Schedule K, Line 4b has a non-zero value, then it must equal Schedule D, Line 18.	Data Mismatch	Reject	
F1065B-025	If Form 1065-B, Schedule K, Line 11 has a non-zero value, then one or more Forms 8586 must be present in the return.	Missing Document	Reject	
F1065B-026	If Form 1065-B, Schedule K, Line 12 has a non-zero value, then either Form 3468 or Form 8586 must be present in the return.	Missing Document	Reject	
F1065B-027	If Form 1065-B, Line 27 has a non-zero value, then Form 8913 must be present in the return.	Missing Document	Reject	
F1065B-028	If Form 1065-B, Line 27 has a non-zero value, then no more than one Form 8913 must be present in the return.	Multiple Documents	Reject	
F1065B-029	If Form 1065-B, Schedule K, Line 10 has a non-zero value, then one or more distinct forms from the following must be attached: Form 3468, 5884, 5884-A, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8882, 8896, 8900, 8906, 8907, 8908, 8909, 8910, 8911, 8912.	Missing Document	Reject	Verbiage Change
F5471-002	If Form 5471, Item B, checkbox "3" is checked, then one or more "Category 3 Filer Statements" [Category3FilerStatement] must be attached.	Missing Document	Reject	
F5471-003	If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject	
F5471-005	If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject	
F5471-010	If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmt] must be attached.	Missing Document	Reject	
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmt] must be attached.	Missing Document	Reject	
F5471-026	If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmt] must be attached.	Missing Document	Reject	
F5471-029	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Reject	
F5471-030	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Reject	
F5471-031	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Reject	
F5471-032	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Reject	
F5471-033	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Reject	
F6478-002	If Form 6478, Line 1(a) has a value, then the value must be greater than or equal to 0 (zero) and less than or equal to 15000000 (fifteen million).	Incorrect Data	Reject	
F6765-003	If Form 6765, Line 10 has a value, the value must be greater than or equal to 0 (zero) and less than or equal to 16% (0.16000).	Incorrect Data	Reject	

Present in the return. Face 309A-001 Form 8809A, Part I, Item A "Building Identification Number" must have a value. Missing Data Reject Face 309A-001 Form 8809A, Part I, Item A "Building Identification Number" must have a value. Missing Data Reject Face 309A-001 Form 8809A, Part I, Item A "Building Identification Number" must have a value. Missing Data Reject Face 309A-001 Form 8809A, Inc G2 chack box "Form 1065 or 1065-8" is checked, then Line F2 must have Face 309A-001 Form 8809A, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached. Missing Data Face 409A-002 Form 8809A, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached. Missing Data Face 509A-002 Form 8809A, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value. Face 509A Form 8809A, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must Face 509A Form 8809A, Schedule B, Line 5 has a non-zero value, then one or more distinct forms Face 509A Form 8809A, Schedule K, Line 15f has a non-zero value, then one or more distinct forms Face 509A Form 8809A, 8809A, 8809A, 8809A, 8809A, 8809A, 8809A, 880A,	F8586-006	If Form 8586, Line 3 has a non-zero value, then one or more Forms 8609-A must be present in the return.	Missing Document	Reject	
If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero. If Form 8865, Line 62 check box "Form 1065 or 1065-B" is checked, then Line F2 must have a value for at least one row in Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached. If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value. If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached. If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached. If Form 8865, Schedule B, Line 15 has a non-zero value, then Schedule F (Form 1040) must be attached. If Form 8865, Schedule K, Line 15 has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached: Form 4255, 5884, 6476, 6736, 820, 8258, 8248, 835, 8344, 835, 8346, 8348,	F8586-007	· · · · · · · · · · · · · · · · · · ·	Incorrect Data	Reject	
Estate property, then "Total Gross Rents" must have a value greater than zero. ### If Form ### Form #	F8609A-001	Form 8609-A, Part I, Item A "Building Identification Number" must have a value.	Missing Data	Reject	
a value. 1 If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached. 1 If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value. 1 If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached. 1 If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached. 2 There can be no more than one Form 8825 attached to Form 8865. 3 Multiple Document 3 There can be no more than one Form 8825 attached to Form 8865. 4 If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached: Form 4255, 5884, 6478, 6765, 8820, 8826, 8834, 883	F8825-001		Missing Data	Reject	
F8865-028 If Form 8855, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value.	F8865-003	a value.	Missing Data	Reject	
for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value. If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached. There can be no more than one Form 8825 attached to Form 8865. B865-178 If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached: Form 4255, 5884, 6478, 6765, 8820, 8826, 8834, 8834, 8834, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8881, 8894, 8894, 8845, 8846, 8874, 8809, 8801, 8891, 8911, 8912, 5884-A Non Conventional Fuel Source Credit Schedule", "Itemized Other Credits Schedule", "Itemized Other Credits Schedule", "Itemized Other Credits Schedule", Itemized Other Credits Schedule"	F8865-011	If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached.	•	Reject	
Be attached. Document F8865-097 There can be no more than one Form 8825 attached to Form 8865. Multiple Documents Reject	F8865-028	for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value.	, and the second	Reject	
Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached: Form 4255, 5884, 6478, 6765, 8820, 8826, 8834, 8834, 8835, 8844, 8845, 8846, 8864, 8866, 8861, 8864, 8874, 8881, 8882, 8886, 8869, 8866, 8861, 8864, 8874, 8881, 8882, 8886, 8869, 8866, 8861, 8864, 8874, 8881, 8882, 8886, 8869, 8866, 8861, 8864, 8874, 8881, 8882, 8886, 8869, 8867, 8998, 8910, 8911, 8912, 5884-A Non Conventional Fuel Source Credit Schedule" ["Nonconventional SourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"]. To must have a non-zero value.	F8865-029			Reject	
and/or schedule/statement from the following list must be attached: Form 4255, 5884, 6478, 6765, 8820, 8826, 8824, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8884, 8888, 8896, 8900, 8586, 8271, 4797, 3468, 8906, 8907, 8908, 8910, 8911, 8912, 5884-A Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"]. F982-001	F8865-097		· ·	-	
If Form 982, Line 1c is checked and Line 1a, Line 1b and Line 1d are not checked, then Line 10 must have a non-zero value. If Form 982, Line 1d is checked, Line 4 must have a non-zero value. Missing Data Reject	F8865-178	and/or schedule/statement from the following list must be attached: Form 4255, 5884, 6478, 6765, 8820, 8826, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8882, 8896, 8900, 8586, 8271, 4797, 3468, 8906, 8907, 8908, 8910, 8911, 8912, 5884-A Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule"	•	Reject	
Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros. "Payment Amount" in the IRS Payment Record must not be greater than Form 1065-B, Line 28. FPYMT-027 If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date. FPYMT-028 If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. The return type must be specified for each return in the return header. Missing Data Reject Verbiage Change Verbiage Change Neject Neject Neject The return type must be specified for each return in the return header. Missing Data Reject And Stop The return version (attribute 'returnVersion' of the Return element) must be specified for Missing Data Reject	F982-001	· · · · · · · · · · · · · · · · · · ·	Missing Data	Reject	
Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros. "Payment Amount" in the IRS Payment Record must not be greater than Form 1065-B, Line 28. FPYMT-027 If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date. FPYMT-028 If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. The return type must be specified for each return in the return header. Missing Data Reject Verbiage Change Verbiage Change Incorrect Data Reject Neject Reject Reject Reject And Reject Reject And Stop The return version (attribute 'returnVersion' of the Return element) must be specified for Missing Data Reject	F982-003	If Form 982, Line 1d is checked, Line 4 must have a non-zero value.	Missing Data	Reject	
### Payment Amount" in the IRS Payment Record must not be greater than Form 1065-B, Line 28. ###################################	FPYMT-018	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	
before the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received date. FPYMT-028 If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. R0000-002 The return type must be specified for each return in the return header. Missing Data Reject And Stop The return version (attribute 'returnVersion' of the Return element) must be specified for Missing Data Reject And	FPYMT-026		Incorrect Data	Reject	
due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS. The return type must be specified for each return in the return header. Missing Data Reject And Stop	FPYMT-027	before the due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must be on the due date or before the due date but not more than 5 days prior to the received	Incorrect Data	Reject	Verbiage Change
R0000-002 The return type must be specified for each return in the return header. R0000-003 The return version (attribute 'returnVersion' of the Return element) must be specified for Missing Data Reject And Stop Reject And Reject And	FPYMT-028	due date of the return (three and one half months after the "TaxPeriodEndDate" in the Return Header), then the "RequestedPaymentDate" in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the	Incorrect Data	Reject	
	R0000-002	The return type must be specified for each return in the return header.	Missing Data	Stop	
	R0000-003		Missing Data		

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R0000-004	The return type (specified in the Return Header) and the return version (specified by the	Data Mismatch	Reject And	
	'returnVersion' attribute of the 'Return' element) of the return must match the return type		Stop	
D0000 007	and the version supported by the Modernized e-File system.		D : .	
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State	Incorrect Data	Reject	
	Abbreviation in Publication 4164.			
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal	Incorrect Data	Reject	
10000-010	all zeros or all nines in the Return Header.	mooneet Data	Reject	
R0000-019	The number of return documents (forms, schedules, and supporting documents) included	Data Mismatch	Reject	
	in the return must equal the document count specified in the Return Data (documentCount			
	attribute of the ReturnData element of the Return).			
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value	Incorrect Data	Reject	
	"AA" then the first three digits of the zip code must be 340.			
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal	Incorrect Data	Reject	
	all nines.			
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value	Incorrect Data	Reject	
	"AE" then the first three digits of the zip code must be in the range 090 - 098.			
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or	Incorrect Data	Reject	
	"FPO", then the value of State must equal "AA", "AE" or "AP".			
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value	Incorrect Data	Reject	
D0000 007	"AP" then first three digits of the zip code must be in the range 962 - 966.	0	.	
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject	
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN	Data Mismatch	Reject	
D0000 004	must be the same as the EFIN of the Originator.		D : .	
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	New
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of	Data Mismatch	Reject	
	the Originator in the Return Header.			
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value	Incorrect Data	Reject	
D0000 005	"AA", "AE" or "AP then the City must be "APO" OR "FPO".		5	
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	
R0000-044	The CUSIP Number cannot equal all zeros.	Incorrect Data	Reject	
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the	Incorrect Data	Reject	
	Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500,			
D0000 050	34000, 00600, 96100, 96900. Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Doignet	
R0000-050 R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated	Incorrect Data Data Mismatch	Reject	
	in the Return Header.		Reject	
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject	
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return	Data Mismatch	Reject	
	Header.			

R0000-055	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present.	Missing Document	Reject	New
R0000-057	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject	
R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject	
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject	
R0000-064	"Tax Year" in the Return Header must equal "2006" for the processing year 2007.	Incorrect Data	Reject	
R0000-065	If the checkbox "Final Return" is not checked or if the checkbox "Initial Return" is not checked or if the return is NOT less than 12 months (364 days from the "Tax Period Beginning Date" to the "Tax Period Ending Date" in the Return Header), then the "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2006 - ("20061231", "20070131", "20070228", "20070331", "20070430", "20070531", "20070630", "20070731", "20070831", "20070930", "20071031", "20071130") OR [the tax period ending date must be 1-3 days after the beginning of the month or the tax period ending date must be 1-6 days before the end of the month].	Incorrect Data	Reject	
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject And Stop	New
R0000-068	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Partner", "Title" of the "Partner", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	New
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN.	Database Validation Error	Reject	
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject	
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop	
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e- File database and in accepted status.	Database Validation Error	Reject	
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).	Duplicate Condition	Reject	
R0000-909	If "Amended Return" or (Superseded for 1120/1120S) checkbox is not checked, then 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	
R0000-910	If "Amended Return" or (Superseded for 1120/1120S) checkbox is not checked, then taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject	
SF-F1040-003	If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return.	Missing Document	Reject	

SM3-F1065-001	If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold)	Missing	Reject
Civio 1 1000 001	has a non-zero value, then Form 8916-A must be present in the return.	Document	Nojost
SM3-F1065-002	If Schedule M-3 (Form1065), Part II, Line 15(a), 15(b), 15(c), or 15(d) (Cost of Goods Sold)	Multiple	Reject
	has a non-zero value, then no more than one Form 8916-A must be present in the return.	Documents	
STATE-001	The agency to which a State Submission is filed must participate in the Fed/State program.	Incorrect Data	Reject
STATE-005	The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.	Data Mismatch	Reject
STATE-006	If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.	Unsupported	Reject
STATE-007	The IRS Submission ID referenced in the State Submision must be that of an IRS Return.	Incorrect Data	Reject
STATE-008	State Corporate Returns can only be submitted via the Web Services Channel.	Unsupported	Reject
STATE-901	The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.	Database Validation Error	Reject
STATE-902	The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.	Database Validation Error	Reject
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing).	Data Mismatch	Reject And Stop
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use).	Data Mismatch	Reject And Stop
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop
T0000-006	The ETIN provided at EMS logon or selected on the internet must match the ETIN found in the transmission header.	Data Mismatch	Reject And Stop
T0000-007	The processing site <name> does not accept data in XML format.</name>	Unsupported	Reject
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".	Incorrect Data	Reject
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop
T0000-012	EMS received your file, but could not process it. Please check your file and re-transmit.	Unsupported	Reject And Stop
T0000-013	The Message ID must be globally unique.	Incorrect Data	Reject And Stop
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject And Stop
T0000-015	The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.	Incorrect Data	Reject And Stop
T0000-016	The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).	Incorrect Data	Reject And Stop
T0000-017	The Submission ID must be 20 characters in length.	Incorrect Data	Reject And Stop
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop

T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop	
X0000-005	The XML data has failed schema validation.	XML Error	Reject And Stop	
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop	
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile"). The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile"). The namespace prefix "SOAP" shall be bound to the namespace "http://schemas.xmlsoap.org/soap/envelope/" (xmlns:SOAP="http://schemas.xmlsoap.org/soap/envelope/") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop	
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to "http://www.irs.gov/efile" (xmlns= "http://www.irs.gov/efile").The namespace prefix "efile" shall be bound to the namespace "http://www.irs.gov" (xmlns:efile="http://www.irs.gov/efile").	XML Error	Reject And Stop	
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop	
X0000-010	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	
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	Verbiage Change
X0000-012	The name of a binary attachment file must be less than or equal to 64 bytes.	Incorrect Data	Reject And Stop	
X0000-015	Each zip entry in the Attachment Zip file must end with ".zip" extension.	Data Mismatch	Reject And Stop	
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject And Stop	
X0000-018	A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop	
X0000-019	A submission zip archive (zip file that is the submission) must contain exactly one entry that consists of "xml/" or "/xml/" (all lower case characters) followed by a file name.	Incorrect Data	Reject And Stop	Verbiage Change
X0000-020	A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with "attachment/" or "/attachment/" and each is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop	
X0000-021	The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.	Missing Data	Reject And Stop	
X0000-022	The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.	Duplicate Condition	Reject	

X0000-024	Unable to read a binary attachment in the Submission Zip Archive.	Incorrect Data	Reject And
			Stop
X0000-025	Unable to read XML data from the Submission Zip Archive.	Incorrect Data	Reject And
			Stop
X0000-026	The count of SubmissionIDs provided in the transmission manifest must match the count	Incorrect Data	Reject And
	of submission zip archive entries in the Attachment Zip file.		Stop
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject
X0000-028	A single PDF file must not exceed 60MB in size.	Incorrect Data	Reject