

## 720 BUSINESS RULES FOR TAX YEAR 2007

### Version 2007Q4v2.1

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
F6197-001	If Form 6197, Part I, Line 2, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 2, column (c) "Tax rate" and Line 2, column (d) "Number of cars sold".	Math Error	Reject	
F6197-002	If Form 6197, Part I, Line 3, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 3, column (c) "Tax rate" and Line 3, column (d) "Number of cars sold".	Math Error	Reject	
F6197-003	If Form 6197, Part I, Line 4, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 4, column (c) "Tax rate" and Line 4, column (d) "Number of cars sold".	Math Error	Reject	
F6197-004	If Form 6197, Part I, Line 5, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 5, column (c) "Tax rate" and Line 5, column (d) "Number of cars sold".	Math Error	Reject	
F6197-005	If Form 6197, Part I, Line 6, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 6, column (c) "Tax rate" and Line 6, column (d) "Number of cars sold".	Math Error	Reject	
F6197-006	If Form 6197, Part I, Line 7, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 7, column (c) "Tax rate" and Line 7, column (d) "Number of cars sold".	Math Error	Reject	
F6197-007	If Form 6197, Part I, Line 8, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 8, column (c) "Tax rate" and Line 8, column (d) "Number of cars sold".	Math Error	Reject	
F6197-008	If Form 6197, Part I, Line 9, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 9, column (c) "Tax rate" and Line 9, column (d) "Number of cars sold".	Math Error	Reject	
F6197-009	If Form 6197, Part I, Line 10, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 10, column (c) "Tax rate" and Line 10, column (d) "Number of cars sold".	Math Error	Reject	
F6197-010	If Form 6197, Part I, Line 11, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 11, column (c) "Tax rate" and Line 11, column (d) "Number of cars sold".	Math Error	Reject	
F6197-011	If Form 6197, Part I, Line 12, column (e) "Tax due" has a non-zero value, then it must be equal to the product of Line 12, column (c) "Tax rate" and Line 12, column (d) "Number of cars sold".	Math Error	Reject	
F6197-012	If Form 6197, Part I, Line 13, "Total tax due for the quarter" has a non-zero value, then it must be equal to the sum of "Tax due" for Line 2, column (e) through Line 12, column (e).	Math Error	Reject	
F6627-001	If Form 6627, Part I, Line 3 column (a) has a non-zero value, then it must be equal to [Line 1 column (a) minus (-) Line 2 column (a)].	Math Error	Reject	
F6627-002	If Form 6627, Part I, Line 3 column (c) "Tax" has a non-zero value, then it must be equal to the product of Line 3 column (a) "Barrels" and Line 3 column (b) "Rate".	Math Error	Reject	
F6627-003	If Form 6627, Part I, Line 4 column (c) "Tax" has a non-zero value, then it must be equal to the product of Line 4 column (a) "Barrels" and Line 4 column (b) "Rate".	Math Error	Reject	
F6627-004	If Form 6627, Part I, Line 5 column (c) "Tax" has a non-zero value, then it must be equal to the sum of Line 3 column (c) "Tax" and Line 4 column (c) "Tax".	Math Error	Reject	
F6627-005	If Form 6627, Part I, Line 6 column (c) "Tax" has a non-zero value, then it must be equal to the product of Line 6 column (a) "Barrels" and Line 6 column (b) "Rate".	Math Error	Reject	
F6627-006	Form 6627, Part II, for each Ozone-Depleting Chemical (ODC) if column (d) "Tax" has a non-zero value, then it must be equal to the product of the corresponding column (b) "Number of pounds" and column (c) "Tax per pound".	Math Error	Reject	

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
F6627-007	If Form 6627, Part II, Line 4 "Total ozone-depleting chemicals tax" has a non-zero value, then it must be equal to the sum of "Tax" for each Ozone Depleting Chemical (ODC) given in Part II.	Math Error	Reject	
F6627-008	If Form 6627, Part III, Line 4 "Total ODC tax on imported products" has a non-zero value, then it must be equal to the sum of "Tax" for each Imported product given in Part III.	Math Error	Reject	
F6627-009	If Form 6627, Part IV, Line 4 "Total floor stocks tax" has a non-zero value, then it must be equal to the sum of "Tax" for each Ozone Depleting Chemical (ODC) given in Part IV.	Math Error	Reject	
F720-001	If Form 720, Part I, "IRS No. 18 - Tax" has a non-zero value, then it must be equal to Form 6627, Part I, Line 5 (c).	Data Mismatch	Reject	
F720-002	If Form 720, Part I, "IRS No. 21 - Tax" has a non-zero value, then it must be equal to Form 6627, Part I, Line 6 (c).	Data Mismatch	Reject	
F720-003	If Form 720, Part I, "IRS No. 98 - Tax" has a non-zero value, then it must be equal to Form 6627, Part II, Line 4.	Data Mismatch	Reject	
F720-004	If Form 720, Part I, "IRS No. 19 - Tax" has a non-zero value, then it must be equal to Form 6627, Part III, Line 4.	Data Mismatch	Reject	
F720-005	If Form 720, Part I, "IRS No. 60 - Tax" has a non-zero value, then it must be equal to the product of ["(a) Diesel fuel, tax on removal at terminal rack - Number of gallons" plus (+) "Diesel fuel, tax on taxable events other than removal at terminal rack - Number of gallons" plus (+) "Diesel fuel, tax on sale or removal of biodiesel mixture other than removal at terminal rack - Number of gallons"] and "IRS No. 60 - Rate".	Math Error	Reject	
F720-006	Form 720, Part I, "IRS No. 104 - Tax" must be equal to the product of "IRS No. 104 - Number of gallons" and "IRS No. 104 - Rate".	Math Error	Reject	
F720-007	Form 720, Part I, "IRS No. 71 - Tax" must be equal to the product of "IRS No. 71 - Number of gallons" and "IRS No. 71 - Rate".	Math Error	Reject	
F720-008	Form 720, Part I, "IRS No. 105 - Tax" must be equal to the product of "IRS No. 105 - Number of gallons" and "IRS No. 105 - Rate".	Math Error	Reject	
F720-009	Form 720, Part I, "IRS No. 107 - Tax" must be equal to the product of "IRS No. 107 - Number of gallons" and "IRS No. 107 - Rate".	Math Error	Reject	
F720-010	Form 720, Part I, "IRS No. 119 - Tax" must be equal to the product of "IRS No. 119 - Number of gallons" and "IRS No. 119 - Rate".	Math Error	Reject	
F720-011	Form 720, Part I, "IRS No. 35 - Tax", must be equal to the product of [" (a) Kerosene, tax on removal at terminal rack - Number of gallons" plus (+) "(b) Kerosene, tax on taxable events other than removal at terminal rack - Number of gallons"] and "IRS No. 35 - Rate".	Math Error	Reject	
F720-012	Form 720, Part I, "IRS No. 69 - Tax" must be equal to the product of "IRS No. 69 - Number of gallons" and "IRS No. 69 - Rate".	Math Error	Reject	
F720-013	Form 720, Part I, "IRS No. 77 - Tax" must be equal to the product of "IRS No. 77 - Number of gallons" and "IRS No. 77 - Rate".	Math Error	Reject	
F720-014	Form 720, Part I, "IRS No. 111 - Tax" must equal the product of "IRS No. 111 - Number of gallons" and "IRS No. 111 - Rate".	Math Error	Reject	
F720-015	Form 720, Part I, "IRS No. 62 - Tax" must be equal to the product of ["(a) Gasoline, tax on removal at terminal rack - Number of gallons" plus (+) "(b) Gasoline, tax on taxable events other than removal at terminal rack - Number of gallons" plus (+) "(c) Gasoline, tax on sale or removal of alcohol fuel mixture other than removal at terminal rack - Number of gallons"] and "IRS No.62 - Rate".	Math Error	Reject	

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
F720-016	Form 720, Part I, "IRS No. 14 - Tax" must be equal to the product of "IRS No. 14 - Number of gallons" and "IRS No.14 - Rate".	Math Error	Reject	
F720-017	Form 720, Part I, "IRS No. 112 - Tax" must be equal to the product of "IRS No. 112 - Number of gallons" and "IRS No. 112 - Rate".	Math Error	Reject	
F720-018	Form 720, Part I, "IRS No. 118 - Tax" must be equal to the product of "IRS No. 118 - Number of gallons" and "IRS No. 118 - Rate".	Math Error	Reject	
F720-019	Form 720, Part I, "IRS No. 121 - Tax" must be equal to the product of "IRS No. 121 - Number of gallons" and "IRS No. 121 - Rate".	Math Error	Reject	
F720-020	Form 720, Part I, "IRS No. 122 - Tax" must be equal to the product of "IRS No. 122 - Number of gallons" and "IRS No. 122 - Rate".	Math Error	Reject	
F720-021	Form 720, Part I, "IRS No. 123 - Tax" must be equal to the product of "IRS No. 123 - Number of gallons" and "IRS No. 123 - Rate".	Math Error	Reject	
F720-022	Form 720, Part I, "IRS No. 29 - Tax" must be equal to the product of "IRS No. 29 - Number of persons" and "IRS No. 29 - Rate".	Math Error	Reject	
F720-023	Form 720, Part I, "IRS No. 31 - Tax" must be equal to the product of "IRS No. 31 - Amount of obligations" and "IRS No. 31 - Rate".	Math Error	Reject	
F720-024	Form 720, Part I, "IRS No. 36 - Tax" must be equal to the product of "IRS No. 36 - Number of tons" and "IRS No. 36 - Rate".	Math Error	Reject	
F720-025	Form 720, Part I, "IRS No. 37 - Tax" must be equal to the product of "IRS No. 37 - Sales price" and "IRS No. 37 - Rate".	Math Error	Reject	
F720-026	Form 720, Part I, "IRS No. 38 - Tax" must be equal to the product of "IRS No. 38 - Number of tons" and "IRS No. 38 - Rate".	Math Error	Reject	
F720-027	Form 720, Part I, "IRS No. 39 - Tax" must be equal to the product of "IRS No. 39 - Sales price" and "IRS No. 39 - Rate".	Math Error	Reject	
F720-028	If Form 720, Part I, "IRS No. 40 - Tax" has a non-zero value, it must be equal to Form 6197, Part I, Line 13.	Data Mismatch	Reject	
F720-029	Form 720, Part I, "IRS No. 30 - Tax" has a value, then it must be equal to the sum of (product of "Premiums paid" and "Rate" for "Casualty insurance and indemnity bonds" ) AND (product of "Premiums paid" and "Rate" for "Life insurance, sickness and accident policies, and annuity contracts") AND (product of "Premiums paid" and "Rate" for "Reinsurance").	Math Error	Reject	
F720-030	If Form 720, Part I, "IRS No. 40 - Gas guzzler tax - one time filing" checkbox is checked, then Form 720, Schedule A must not have any fields with a value.	Incorrect Data	Reject	
F720-031	If Form 720, Part I, "Total" has a non-zero value, then it must be equal to the sum of the following tax amounts: ("IRS No. 18", "IRS No. 21", "IRS No. 98", "IRS No. 19", "IRS No. 22", "IRS No. 26", "IRS No. 28", "IRS No. 27", "IRS No. 60", "IRS No. 104", "IRS No. 105", "IRS No. 107", "IRS No. 119", "IRS No. 35", "IRS No. 69", "IRS No. 77", "IRS No. 111", "IRS No. 79", "IRS No. 62", "IRS No. 14", "IRS No. 112", "IRS No. 118", "IRS No. 120", "IRS No. 121", "IRS No. 122", "IRS No. 123", "IRS No. 124", "IRS No. 33", "IRS No. 29", "IRS No. 31", "IRS No. 36", "IRS No. 37", "IRS No. 38", "IRS No. 39", "IRS No. 108", "IRS No. 109", "IRS No. 113", "IRS No. 40", "IRS No. 97", "IRS No. 30")	Math Error	Reject	
F720-032	If Form 720, Part II, "IRS No. 20" - Tax has a non-zero value, then it must be equal to Form 6627, Part IV, Line 4.	Data Mismatch	Reject	

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
F720-033	If Form 720, Part II, "Total" has a non-zero value, then it must be equal to the sum of the following tax amounts: ("IRS No. 41", "IRS No. 110", "IRS No 42", "IRS No. 114", "IRS No. 44", "IRS No. 106", "IRS No. 64", "IRS No. 51", "IRS No. 117", "IRS No. 20").	Math Error	Reject	
F720-034	Form 720, Part III, Line 3 "Total tax" must equal the sum of Part I "Total" and Part II "Total".	Math Error	Reject	
F720-035	If Form 720, Part III, Line 4 "Claims" has a non-zero value, then it must be equal to Form 720, Schedule C, Line 16.	Data Mismatch	Reject	
F720-036	Form 720, Part III, Line 8 must be equal to [Line 5 plus (+) Line 6].	Math Error	Reject	
F720-037	Form 720, Part III, Line 9 must be equal to [Line 4 plus (+) Line 8].	Math Error	Reject	
F720-038	If Form 720, Part III, Line 3 "Total tax" is greater than Line 9, then Line 10, "Balance Due" must be equal to [Line 3 minus (-) Line 9].	Math Error	Reject	
F720-039	If Form 720, Part III, Line 3 "Total tax" is less than or equal to Line 9, then Line 11, "Overpayment" must be equal to [Line 9 minus (-) Line 3].	Math Error	Reject	
F720-040	If Form 720, Schedule C, Line 3a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 3a "Gallons" and Line 3a "Rate".	Math Error	Reject	
F720-041	If Form 720, Schedule C, Line 3b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 3b "Gallons" and Line 3b "Rate".	Math Error	Reject	
F720-042	If Form 720, Schedule C, Line 3c "Amount of claim" has a non-zero value, then it must be equal to the product of Line 3c "Gallons" and Line 3c "Rate".	Math Error	Reject	
F720-043	If Form 720, Schedule C, Line 3d "Amount of claim" has a non-zero value, then it must be equal to the product of Line 3d "Gallons" and Line 3d "Rate".	Math Error	Reject	
F720-044	If Form 720, Schedule C, Line 3e "Amount of claim" has a non-zero value, then it must be equal to the product of Line 3e "Gallons" and Line 3e "Rate".	Math Error	Reject	
F720-045	If Form 720, Schedule C, Line 4 checkbox is checked, then "Claims Explanation Statement" [ClaimsExplanationStatement] must be attached.	Missing Document	Reject	
F720-046	If Form 720, Schedule C, Line 4a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 4a "Gallons" and Line 4a "Rate".	Math Error	Reject	
F720-047	If Form 720, Schedule C, Line 4b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 4b "Gallons" and Line 4b "Rate".	Math Error	Reject	
F720-048	If Form 720, Schedule C, Line 4c "Amount of claim" has a non-zero value, then it must be equal to the product of Line 4c "Gallons" and Line 4c "Rate".	Math Error	Reject	
F720-049	If Form 720, Schedule C, Line 4d "Amount of claim" has a non-zero value, then it must be equal to the product of Line 4d "Gallons" and Line 4d "Rate".	Math Error	Reject	
F720-050	If Form 720, Schedule C, Line 5a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 5a "Gallons" and Line 5a "Rate".	Math Error	Reject	
F720-051	If Form 720, Schedule C, Line 5b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 5b "Gallons" and Line 5b "Rate".	Math Error	Reject	
F720-052	If Form 720, Schedule C, Line 7 checkbox is checked, then "Claims Explanation Statement" [ClaimsExplanationStatement] must be attached.	Missing Document	Reject	
F720-053	If Form 720, Schedule C, Line 7a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 7a "Gallons" and Line 7a "Rate".	Math Error	Reject	
F720-054	If Form 720, Schedule C, Line 7b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 7b "Gallons" and Line 7b "Rate".	Math Error	Reject	

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
F720-055	If Form 720, Schedule C, Line 8 checkbox is checked, then "Claims Explanation Statement" [ClaimsExplanationStatement] must be attached.	Missing Document	Reject	
F720-056	If Form 720, Schedule C, Line 8a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 8a "Gallons" and Line 8a "Rate".	Math Error	Reject	
F720-057	If Form 720, Schedule C, Line 8b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 8b "Gallons" and Line 8b "Rate".	Math Error	Reject	
F720-058	If Form 720, Schedule C, Line 8c "Amount of claim" has a non-zero value, then it must be equal to the product of Line 8c "Gallons" and Line 8c "Rate".	Math Error	Reject	
F720-059	If Form 720, Schedule C, Line 9a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 9a "Gallons" and Line 9a "Rate".	Math Error	Reject	
F720-060	If Form 720, Schedule C, Line 9b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 9b "Gallons" and Line 9b "Rate".	Math Error	Reject	
F720-061	If Form 720, Schedule C, Line 9d "Amount of claim" has a non-zero value, then then "Multi Rate Schedule" [MultiRateSchedule] must be attached.	Missing Document	Reject	
F720-062	If Form 720, Schedule C, Line 9e "Amount of claim" has a non-zero value, then then "Multi Rate Schedule" [MultiRateSchedule] must be attached.	Missing Document	Reject	
F720-063	If Form 720, Schedule C, Line 10a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 10a "Gallons" and Line 10a "Rate".	Math Error	Reject	
F720-064	If Form 720, Schedule C, Line 10b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 10b "Gallons" and Line 10b "Rate".	Math Error	Reject	
F720-065	If Form 720, Schedule C, Line 11a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 11a "Gallons" and Line 11a "Rate".	Math Error	Reject	
F720-066	If Form 720, Schedule C, Line 11b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 11b "Gallons" and Line 11b "Rate".	Math Error	Reject	
F720-067	If Form 720, Schedule C, "Amount of claim" has a non-zero value for Line 12a or Line 12b or Line 13a or Line 13b or Line 13c or Line 14a or Line 14b or Line 14c or Line 14d or Line 14e or Line 14f or Line 14g, then their sum total must be greater than or equal to 200.	Math Error	Reject	
F720-068	If Form 720, Schedule C, Line 12a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 12a "Gallons" and Line 12a "Rate".	Math Error	Reject	
F720-069	If Form 720, Schedule C, Line 12b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 12b "Gallons" and Line 12b "Rate".	Math Error	Reject	
F720-070	If Form 720, Schedule C, Line 13a or Line 13b or Line 13c has a non-zero value for "Rate", "Gallons" or "Amount of claim", then Line 13, "Period of claim from date" must have a value.	Missing Data	Reject	
F720-071	If Form 720, Schedule C, Line 13a or Line 13b or Line 13c has a non-zero value for "Rate", "Gallons" or "Amount of claim", then Line 13, "Registration Number" must have a value.	Missing Data	Reject	
F720-072	If Form 720, Schedule C, Line 13a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 13a "Gallons" and Line 13a "Rate".	Math Error	Reject	
F720-073	If Form 720, Schedule C, Line 13b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 13b "Gallons" and Line 13b "Rate".	Math Error	Reject	
F720-074	If Form 720, Schedule C, Line 13c "Amount of claim" has a non-zero value, then it must be equal to the product of Line 13c "Gallons" and Line 13c "Rate".	Math Error	Reject	
F720-075	If Form 720, Schedule C, Line 14a "Amount of claim" has a non-zero value, then it must be equal to the product of Line 14a "Gallons" and Line 14a "Rate".	Math Error	Reject	

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
F720-076	If Form 720, Schedule C, Line 14b "Amount of claim" has a non-zero value, then it must be equal to the product of Line 14b "Gallons" and Line 14b "Rate".	Math Error	Reject	
F720-077	If Form 720, Schedule C, Line 14c "Amount of claim" has a non-zero value, then it must be equal to the product of Line 14c "Gallons" and Line 14c "Rate".	Math Error	Reject	
F720-078	If Form 720, Schedule C, Line 14d "Amount of claim" has a non-zero value, then it must be equal to the product of Line 14d "Gallons" and Line 14d "Rate".	Math Error	Reject	
F720-079	If Form 720, Schedule C, Line 14e "Amount of claim" has a non-zero value, then it must be equal to the product of Line 14e "Gallons" and Line 14e "Rate".	Math Error	Reject	
F720-080	If Form 720, Schedule C, Line 14f "Amount of claim" has a non-zero value, then it must be equal to the product of Line 14f "Gallons" and Line 14f "Rate".	Math Error	Reject	
F720-081	If Form 720, Schedule C, Line 14g "Amount of claim" has a non-zero value, then it must be equal to the product of Line 14g "Gallons" and Line 14g "Rate".	Math Error	Reject	
F720-082	If Form 720, Schedule C, Line 10a "Amount of claim" has a non-zero value, then "Registered Ultimate Vendors Statement" [RegisteredUltimateVendorsStatement] must be attached.	Missing Document	Reject	
F720-083	If Form 720, Schedule C, Line 10b "Amount of claim" has a non-zero value, then "Registered Ultimate Vendors Statement" [RegisteredUltimateVendorsStatement] must be attached.	Missing Document	Reject	
F720-084	If Form 720, Schedule C, Line 11a "Amount of claim" has a non-zero value, then "Registered Ultimate Vendors Statement" [RegisteredUltimateVendorsStatement] must be attached.	Missing Document	Reject	
F720-085	If Form 720, Schedule C, Line 11b "Amount of claim" has a non-zero value, then "Registered Ultimate Vendors Statement" [RegisteredUltimateVendorsStatement] must be attached.	Missing Document	Reject	
F720-086	The "Quarter Ending" date in the Return Header must be less than the "Received Date"	Incorrect Data	Reject	
F720-087	Tax Year in the Return Header must equal "2007" for the processing year 2007.	Incorrect Data	Reject	
F720-088	The Quarterly Federal Excise Tax (Form 720) returns are accepted electronically for tax periods ending on or after 2007 third quarter.	Incorrect Data	Reject	
F720-089	If Form 720, Part I, "IRS No. 79 Tax" has a non-zero value, then "Multi Rate Schedule [MultiRateSchedule] must be attached.	Missing Document	Reject	
F720-090	If Form 720, attachment "Multi Rate Schedule" [MultiRateSchedule] is present, then for each "Item" in the "Multi Rate Schedule", the product of "Number of gallons" and "Rate" must be equal to "TaxAmountCalculation".	Math Error	Reject	
F720-091	If Form 720, Part I, "IRS No. 79 Tax" attachment "Multi Rate Schedule" [MultiRateSchedule] is attached, then "IRS No. 79 Tax" must be equal to "TaxAmountCalculationTotal" in the attachment.	Data Mismatch	Reject	
F720-092	If Form 720, attachment "Multi Rate Schedule" [MultiRateSchedule] is present, then the sum of "TaxAmountCalculation" for all "Items" in the "Multi Rate Schedule" must be equal to "TaxAmountCalculationTotal".	Math Error	Reject	
F720-093	If Form 720, Part II, "IRS No. 51 Tax" has a non-zero value, then "Multi Rate Schedule [MultiRateSchedule] must be attached.	Missing Document	Reject	
F720-094	If Form 720, Part II, "IRS No. 51 Tax" attachment "Multi Rate Schedule" [MultiRateSchedule] is attached, then "IRS No. 51 Tax" must be equal to "TaxAmountCalculationTotal" in the attachment.	Data Mismatch	Reject	
F720-095	If Form 720, Part II, "IRS No. 117 Tax" has a non-zero value, then "Multi Rate Schedule [MultiRateSchedule] must be attached.	Missing Document	Reject	
F720-096	If Form 720, Part II, "IRS No. 117 Tax" attachment "Multi Rate Schedule" [MultiRateSchedule] is attached, then "IRS No. 117 Tax" must be equal to "TaxAmountCalculationTotal" in the attachment.	Data Mismatch	Reject	

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
F720-097	If Form 720, Part I, at least one of the tax amounts (“IRS No. 18”, “IRS No. 21”, IRS No. 98”, “IRS No. 19”, “IRS No. 22”, “IRS No. 26”, “IRS No. 28”, “IRS No. 27”, “IRS No. 60”, “IRS No. 104”, “IRS No. 105”, “IRS No. 107”, “IRS No. 119”, “IRS No. 35”, “IRS No. 69”, “IRS No. 77”, “IRS No. 111”, “IRS No. 79”, “IRS No. 62”, “IRS No. 14”, “IRS No. 112”, “IRS No. 118”, “IRS No. 120”, “IRS No. 121”, “IRS No. 122”, “IRS No. 123”, “IRS No. 124”, “IRS No. 33”, “IRS No. 29”, “IRS No. 31”, “IRS No. 36”, “IRS No. 37”, “IRS No. 38”, “IRS No. 39”, “IRS No. 108”, “IRS No. 109”, “IRS No. 113”, “IRS No. 40”, “IRS No. 97”, “IRS No. 30”) has a non-zero value and none of the fields in Schedule A has a value, then Part I, “IRS No. 40” one-time filing checkbox must be checked.	Missing Data	Reject	
F720-098	If Form 720, Schedule C, Line 6a “Amount of claim” has a non-zero value, then it must be equal to the product of Line 6a “Gallons” and Line 6a “Rate”.	Math Error	Reject	
F720-099	If Form 720, Schedule C, Line 6b “Amount of claim” has a non-zero value, then it must be equal to the product of Line 6b “Gallons” and Line 6b “Rate”.	Math Error	Reject	
F720-100	If Form 720, Schedule C, Line 6c “Amount of claim” has a non-zero value, then it must be equal to the product of Line 6c “Gallons” and Line 6c “Rate”.	Math Error	Reject	
F720-101	If Form 720, Schedule C, Line 6d “Amount of claim” has a non-zero value, then it must be equal to the product of Line 6d “Gallons” and Line 6d “Rate”.	Math Error	Reject	
F720-102	If Form 720, Schedule C, Line 6e “Amount of claim” has a non-zero value, then it must be equal to the product of Line 6e “Gallons” and Line 6e “Rate”.	Math Error	Reject	
F720-103	If Form 720, Schedule C, Line 6f “Amount of claim” has a non-zero value, then it must be equal to the product of Line 6f “Gallons” and Line 6f “Rate”.	Math Error	Reject	
F720-104	If Form 720, Schedule C, Line 6g “Amount of claim” has a non-zero value, then it must be equal to the product of Line 6g “Gallons” and Line 6g “Rate”.	Math Error	Reject	
F720-106	If Form 720, Schedule C, Line 9c “Amount of claim” has a non-zero value, then it must be equal to the product of Line 9c “Gallons” and Line 9c “Rate”.	Missing Document	Reject	
F720-107	If Form 720, Schedule C, Line 9d attachment “Multi Rate Schedule” [MultiRateSchedule] is attached, then Line 9d, “Amount of claim” must be equal to “TaxAmountCalculationTotal” in the attachment.	Data Mismatch	Reject	
F720-108	If Form 720, Schedule C, Line 9e attachment “Multi Rate Schedule” [MultiRateSchedule] is attached, then Line 9e, “Amount of claim” must be equal to “TaxAmountCalculationTotal” in the attachment.	Data Mismatch	Reject	
F720-109	If Form 720, Schedule C, Line 9d attachment “Multi Rate Schedule” [MultiRateSchedule] is attached, and if for any “Item” in the “Multi Rate Schedule”, the “Fuel Type” has the value “14”, then “Registered Ultimate Vendors Statement” [RegisteredUltimateVendorsStatement] must be attached to Line 9d.	Missing Document	Reject	Verbiage Change
F720-110	If Form 720, Schedule C, Line 9e attachment “Multi Rate Schedule” [MultiRateSchedule] is attached, and if for any “Item” in the “Multi Rate Schedule”, the “Fuel Type” has the value “14”, then “Registered Ultimate Vendors Statement” [RegisteredUltimateVendorsStatement] must be attached to Line 9e.	Missing Document	Reject	Verbiage Change
FPYMT-018	Tax payer’s Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	
FPYMT-031	Payment Amount in the IRS Payment Record must not be greater than Form 720, Part III, Line 10 “Balance Due”.	Incorrect Data	Reject	
FPYMT-032	The “RequestedPaymentDate” in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS.	Incorrect Data	Reject	

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop	
R0000-003	The return version (attribute 'returnVersion' of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop	
R0000-004	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop	
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer's address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject	
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject	
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject	
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject	
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject	
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject	
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".	Incorrect Data	Reject	
R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	
R0000-049	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject	
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject	
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject	
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject	



Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
R0000-055	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present.	Missing Document	Reject	
R0000-057	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	
R0000-067	The attached files (i.e. binary attachments) in a submission zip archive must have distinct names.	Incorrect Data	Reject And Stop	
R0000-069	Excise tax returns are not accepted on the EMS channel.	Unsupported	Reject And Stop	
R0000-075	The Routing Transit Number (RTN) must conform to the banking industry RTN algorithm.	Incorrect Data	Reject	
R0000-079	The EIN present in the IRS Submission Manifest must match the EIN provided in the Return Header.	Data Mismatch	Reject And Stop	
R0000-083	The EIN must be provided in the IRS Submission Manifest.	Missing Data	Reject And Stop	
R0000-084	If the signature option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") and the PIN entered by option "Taxpayer" is selected (the element "PINEnteredBy" in the Return Header has a value of "Taxpayer") and the Type option "Online Filer" is selected (the element "Type" in the Originator Section of the Return Header has a value of "Online Filer"), then the TaxpayerPIN field must have a value in the Return Header and this value cannot equal all zeros.	Incorrect Data	Reject	
R0000-085	If the signature option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") and the PIN entered by option "ERO" is selected (the element "PINEnteredBy" in the Return Header has a value of "ERO"), then the PractitionerPIN field must have a value in the Return Header and this value cannot equal all zeros.	Incorrect Data	Reject	
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	
R0000-914	Taxpayer TIN in the Return Header must not be the same as the TIN of a previously accepted electronic return for the return type and quarter ending period indicated in the tax return	Duplicate Condition	Reject	
R0000-915	Taxpayer TIN in the Return Header must not be the same as the TIN of a previously accepted paper return for the return type and quarter ending period indicated in the tax return	Duplicate Condition	Reject	

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
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	
T0000-013	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	
X0000-007	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 " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> " (xmlns=" <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> ").The namespace prefix "efile" shall be bound to the namespace " <a href="http://www.irs.gov">http://www.irs.gov</a> " (xmlns:efile=" <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> ").The namespace prefix "SOAP" shall be bound to the namespace " <a href="http://schemas.xmlsoap.org/soap/envelope/">http://schemas.xmlsoap.org/soap/envelope/</a> " (xmlns:SOAP=" <a href="http://schemas.xmlsoap.org/soap/envelope/">http://schemas.xmlsoap.org/soap/envelope/</a> ") 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 " <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> " (xmlns=" <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> ").The namespace prefix "efile" shall be bound to the namespace " <a href="http://www.irs.gov">http://www.irs.gov</a> " (xmlns:efile=" <a href="http://www.irs.gov/efile">http://www.irs.gov/efile</a> ").	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	
X0000-012	The name of a binary attachment file must be less than or equal to 64 bytes.	Incorrect Data	Reject And Stop	

Rule Number	Requirements	Error Category	Severity	Change From 2007Q4v2.0 to 2007Q4v2.1
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	
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 of submission zip archive entries in the Attachment Zip file.	Incorrect Data	Reject And Stop	
X0000-027	Year (YYYY) in the SubmissionID must be processing year.	Incorrect Data	Reject	
X0000-029	A binary attachment submitted in the PDF format must begin with the file header “%PDF-“.	Incorrect Data	Reject And Stop	
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	