

720 BUSINESS RULES FOR TAX YEAR 2008

Version 2008Q1v1.0

| Rule Number | Requirements | Error Category | Severity | Change From 2007Q4v2.0 to 2008Q1v1.0 |
|-------------|---|----------------|----------|--------------------------------------|
| 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 | |

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| 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 | Deleted |
| 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 | |

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| 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. 71", "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 | |

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| 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 | |

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| 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 | |

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| 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 | |

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| 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. 71”, “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 “Type of Use” has the value “14”, then “Registered Ultimate Vendors Statement” [RegisteredUltimateVendorsStatement] must be attached to Line 9d. | Missing Document | Reject | |
| 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 “Type of Use” has the value “14”, then “Registered Ultimate Vendors Statement” [RegisteredUltimateVendorsStatement] must be attached to Line 9e. | Missing Document | Reject | |
| F720-111 | Form 720, Part I, “IRS No. 79 - Tax” must be equal to the product of “IRS No. 79 - Number of gallons” and “IRS No. 79 - Rate”. | Math Error | Reject | New |
| F720-112 | Form 720, Part II, “IRS No. 51 - Tax” must be equal to the product of “IRS No. 51 - Number of gallons” and “IRS No. 51 - Rate”. | Math Error | Reject | New |
| F720-113 | Form 720, Part II, “IRS No. 117 - Tax” must be equal to the product of “IRS No. 117 - Number of gallons” and “IRS No. 117 - Rate”. | Math Error | Reject | New |

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|-------------|---|----------------|-----------------|--------------------------------------|
| 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 | |
| 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 | |

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|-------------|--|---------------------------|-----------------|--------------------------------------|
| 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 | |
| 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 | |

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| 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 | |
| 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 " 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 | |

| Rule Number | Requirements | Error Category | Severity | Change From 2007Q4v2.0 to 2008Q1v1.0 |
|-------------|---|---------------------|-----------------|--------------------------------------|
| 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 | |
| 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 | |