

## 1120x BUSINESS RULES - RELEASE 1, TAX YEAR 2002

### SECTION ONE - REJECTS

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-001	If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then no more than one Schedule PH (Form 1120) must be attached.	Multiple Documents	Reject	1120
F1120-002	If Form 1120, Checkbox A2 "Personal Holding Company" is checked, then Schedule PH (Form 1120) must be attached.	Missing Document	Reject	1120
F1120-003	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then no more than one Form 851 must be attached.	Multiple Documents	Reject	1120
F1120-004	If Form 1120, Item A1, checkbox "Consolidated Return" is checked, then Form 851 must be attached	Missing Document	Reject	1120
F1120-007	If Form 1120, Item A1, checkbox "Consolidated Return" is checked and Form 1120, Schedule K, Line 13 does not have a choice of 'Yes' indicated, then no more than one Form 1120, Schedule M-2, must be provided.	Multiple Documents	Reject	1120
F1120-008	If Form 1120, Item A1, checkbox "Consolidated Return" is checked and Form 1120, Schedule K, line 13 does not have a choice of 'Yes' indicated, then Form 1120, Schedule M-2 must be provided.	Missing Document	Reject	1120
F1120-010	Form 1120, Item D "Total Assets" must equal Form 1120, Schedule L, Line 15d.	Data Mismatch	Reject	1120
F1120-012	If Form 1120, Item A1, checkbox "Consolidated Return" is checked and Form 1120, Schedule K, Line 13 does not have a choice of 'Yes' indicated, then no more than one Form 1120 Schedule M-1, must be provided.	Multiple Documents	Reject	1120
F1120-013	If Form 1120, Item A1, checkbox "Consolidated Return" is checked and Form 1120, Schedule K, Line 13 does not have a choice of 'Yes' indicated, then Form 1120 Schedule M-1, must be provided.	Missing Document	Reject	1120
F1120-016	If Form 1120, Item A1, checkbox "Consolidated Return" is checked and Form 1120, Schedule K, Line 13 does not have a choice of 'Yes' indicated, then no more than one Form 1120, Schedule L, must be provided.	Multiple Documents	Reject	1120
F1120-017	If Form 1120, Schedule J, Line 6a has a non-zero value, then one or more Forms 1118 must be attached.	Missing Document	Reject	1120
F1120-018	When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is greater than Line 32h[TotalPayments], then Line 31 plus(+) Line 33 minus(-) Line 32h must equal Line 34[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	1120
F1120-019	If Form 1120, Item A1, checkbox "Consolidated Return" is checked and Form 1120, Schedule K, Line 13 does not have a choice of 'Yes' indicated, then Form 1120, Schedule L, must be provided.	Missing Document	Reject	1120
F1120-020	If Form 1120, Line 4 has a non-zero value, then Form 1120, Line 4 must equal Form 1120, Schedule C, Line 19	Data Mismatch	Reject	1120
F1120-021	If Form 1120, Line 9 contains a non-zero value and the dotted line does not contain "Form 4684" ("form4684indicator" does not contain "FORM 4684") then Form 1120, Line 9 must equal Form 4797, Line 18.	Data Mismatch	Reject	1120
F1120-024	If Direct Deposit Indicator in the Return Header is checked, then Form 8050 must be attached to the return.	Missing Document	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-025	If EFW (Electronic Funds Withdrawal) Indicator in the Return Header is checked, then an IRS Payment Record must be attached to the return.	Missing Document	Reject	1120, 1120S, 1120 POL, 8868
F1120-027	If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then Form 4797 must be attached.	Missing Document	Reject	1120
F1120-030	When Form 1120, Line 31[TotalTax] plus(+) Line 33[EstimatedTaxPenalty] is less than Line 32h[TotalPayments], then Line 32h minus (-) [ Line 31 plus(+) Line 33 ] must equal Line 35[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	1120
F1120-031	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then Form 5884 must be attached.	Missing Document	Reject	1120
F1120-032	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "5884" ("otherFormsAttachedIndicator" has the value "5884") and no other value, then no more than one Form 5884 must be attached.	Multiple Documents	Reject	1120
F1120-033	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then Form 6478 must be attached.	Missing Document	Reject	1120
F1120-034	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6478" ("otherFormsAttachedIndicator" has the value "6478") and no other value, then no more than one Form 6478 must be attached.	Multiple Documents	Reject	1120
F1120-035	If Form 1120, Schedule J, Line 6e has a non-zero value, then Form 8827 must be attached	Missing Document	Reject	1120
F1120-036	If Form 1120, Schedule J, Line 6e has a non-zero value, then no more than one Form 8827 must be attached.	Multiple Documents	Reject	1120
F1120-037	Form 1120, Schedule J, Line 6e must equal Form 8827, Line 8.	Data Mismatch	Reject	1120
F1120-038	If Form 1120, Schedule L, Line 15d is greater than or equal to 25000, then Schedule M-1, Line 10 must have a non-zero value.	Missing Data	Reject	1120
F1120-039	If Form 1120, Schedule L, Line 15d is greater than or equal to 25000, then Schedule M-2, Line 8 must have a non-zero value.	Missing Data	Reject	1120
F1120-040	Form 1120, Line 2 must equal Form 1120, Schedule A, Line 8.	Data Mismatch	Reject	1120
F1120-041	If Form 1120, Line 12 has a non-zero value, then Form 1120, Schedule E, Line 4 must equal Form 1120, Line 12.	Data Mismatch	Reject	1120
F1120-042	If Form 1120, Schedule J, Line 6d, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 6d, Checkbox "Form 3800" is checked, then Form 3800 must be attached to Form 1120, Schedule J, Line 6(d) checkbox "Form 3800".	Missing Document	Reject	1120
F1120-043	If Form 1120, Schedule J, Line 6d, "General Business Credit Amount" has a non-zero value AND Form 1120, Schedule J, Line 6d, Checkbox "Form 3800" is checked, then no more than one Form 3800 must be attached to Form 1120, Schedule J, Line 6(d) checkbox "Form 3800".	Multiple Documents	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-044	If Form 1120, Line 20 has a non-zero value, then one or more Forms 4562 must be attached.	Missing Document	Reject	1120
F1120-049	If Form 1120, Schedule C, Line 14 has a non-zero value, then one or more Form 5471 must be attached.	Missing Document	Reject	1120
F1120-058	If Form 1120, Schedule J, Line 4 has a non-zero value, then Form 4626 must be attached.	Missing Document	Reject	1120
F1120-059	If Form 1120, Schedule J, Line 4 has a non-zero value, then no more than one Form 4626 must be attached.	Multiple Documents	Reject	1120
F1120-060	Form 1120, Schedule J, Line 4 must equal Form 4626, Line 15.	Data Mismatch	Reject	1120
F1120-061	If Form 1120, Line 8 has a non-zero value, then Schedule D (Form 1120) must be attached.	Missing Document	Reject	1120
F1120-062	If Form 1120, Line 8 has a non-zero value, then no more than one Schedule D (Form 1120) must be attached.	Multiple Documents	Reject	1120
F1120-063	Form 1120, Line 8 must equal Schedule D (Form 1120) Line 14	Data Mismatch	Reject	1120
F1120-064	If Form 1120, Line 9, "Net Gain/Loss" has a non-zero value and the dotted line contains the value "Form 4684" ("form4684Indicator" has the value "FORM 4684"), then one or more Form 4684 must be attached.	Missing Document	Reject	1120
F1120-065	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255".	Missing Document	Reject	1120
F1120-066	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Form 1120, Schedule J, Line 10, Check box "F4255" is checked, then no more than one Form 4255 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 4255".	Multiple Documents	Reject	1120
F1120-067	If Form 1120, Line 32g has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then Form 4136 must be attached.	Missing Document	Reject	1120
F1120-068	If Form 1120, Line 32g has a non-zero value and the dotted line does not contain the value "ODC" ("ozoneDepletingChemicalsInd" does not have the value "ODC"), then no more than one Form 4136 must be attached.	Multiple Documents	Reject	1120
F1120-069	Form 1120, Line 32g must equal Form 4136, Line 10.	Data Mismatch	Reject	1120
F1120-070	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then Form 6765 must be attached.	Missing Document	Reject	1120
F1120-071	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "6765" ("otherFormsAttachedIndicator" has the value "6765") and no other value, then no more than one Form 6765 must be attached.	Multiple Documents	Reject	1120
F1120-072	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then Form 8586 must be attached.	Missing Document	Reject	1120
F1120-073	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8586" ("otherFormsAttachedIndicator" has the value "8586") and no other value, then no more than one Form 8586 must be attached.	Multiple Documents	Reject	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-074	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then Form 3468 must be attached.	Missing Document	Reject	1120
F1120-075	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "3468" ("otherFormsAttachedIndicator" has the value "3468") and no other value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	1120
F1120-076	If Form 1120, Schedule J, Line 9 contains a non-zero value then Schedule PH (Form 1120) must be attached.	Missing Document	Reject	1120
F1120-077	If Form 1120, Schedule J, Line 9 contains a non-zero value then no more than one Schedule PH (Form 1120) must be attached.	Multiple Documents	Reject	1120
F1120-078	If Form 1120, Line 29b has a non-zero value, then Form 1120, Line 29b must equal Form 1120, Schedule C, Line 20.	Data Mismatch	Reject	1120
F1120-079	If Form 1120, Line 31 has a non-zero value, then Form 1120, Line 31 must equal Form 1120, Schedule J, Line 11.	Data Mismatch	Reject	1120
F1120-089	If Form 1120, Schedule K Line 7c has a non-zero value, then one or more Form 5472 must be attached.	Missing Document	Reject	1120
F1120-109	If Form 1120, Schedule K, Line 4, has a choice of 'Yes' indicated, then Name Control and EIN of the Parent - Subsidiary Control Group must be provided.	Missing Data	Reject	1120
F1120-110	Name Control of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as the Filer's Name Control in the Return Header.	Incorrect Data	Reject	1120
F1120-111	EIN of the parent - subsidiary controlled group in Form 1120, Schedule K, Line 4 must not be same as Filer's EIN in the Return Header.	Incorrect Data	Reject	1120
F1120-112	If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject	1120
F1120-113	If Form 1120, Line 33, check box "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached.	Multiple Documents	Reject	1120
F1120-118	If Form 1120, Line 9, contains a non-zero value and the dotted line does not contain "FORM 4684" ("form4684Indicator" does not contain "FORM 4684") then no more than one Form 4797 must be attached.	Multiple Documents	Reject	1120
F1120-119	If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881, Form 8882) are present in the return, then one Form 3800 must be attached.	Missing Document	Reject	1120
F1120-120	If two or more distinct forms from the list (Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, Form 8874, Form 8881, Form 8882) are present in the return, then only one Form 3800 must be attached.	Multiple Documents	Reject	1120
F1120-122	There can be no more than one Form 3468 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-123	There can be no more than one Form 4255 attached to Form 1120..	Multiple Documents	Reject	1120
F1120-124	There can be no more than one Form 4797 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-125	There can be no more than one Form 5884 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-126	There can be no more than one Form 6478 attached to Form 1120.	Multiple Documents	Reject	1120

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F1120-127	There can be no more than one Form 6765 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-128	There can be no more than one Form 8271 attached to Form 1120	Multiple Documents	Reject	1120
F1120-129	There can be no more than one Form 8586 attached to Form 1120.	Multiple Documents	Reject	1120
F1120-130	If a "Protective Statement" is attached to Form 1120, then one or more Forms 8621 must be attached to the return.	Missing Document	Reject	1120
F1120-149	If Form 1120, Schedule K Line 7 has a choice of 'Yes' indicated, then Line 7b must have a value.	Missing Data	Reject	1120
F1120-150	If Form 1120, Line 1 through Line 28 contain a value or Form 1120, Schedule K, Line 13 does not have a choice of 'Yes' indicated or Form 1120, Schedule K, Line 1a "Cash" is not checked, then Form 1120, Schedule L must be attached.	Missing Document	Reject	1120
F1120-151	If Form 1120, Line 1 through Line 28 contain a value or Form 1120, Schedule K, Line 13 does not have a choice of 'Yes' indicated or Form 1120, Schedule K, Line 1a "Cash" is not checked, then no more than one Form 1120, Schedule L must be attached	Multiple Documents	Reject	1120
F1120-152	If Direct Deposit Indicator in the Return Header is checked, then no more than one Form 8050 must be attached to the return.	Multiple Documents	Reject	1120, 1120S
F1120-154	Form 1120, Line 33 must equal Form 2220, Line 34.	Data Mismatch	Reject	1120
SN-F1120-001	If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, then Form 5471 must be attached.	Missing Document	Reject	1120, 1120S
SN-F1120-006	If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return	Missing Document	Reject	1120, 1120S
SN-F1120-007	If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value.	Missing Data	Reject	1120, 1120S
SPH-F1120-001	Schedule PH (Form 1120), Line 26 must equal Form 1120, Schedule J, Line 9.	Data Mismatch	Reject	1120
F1120S-001	Form 1120S, Line 2 must equal Form 1120S, Schedule A, Line 8.	Data Mismatch	Reject	1120S
F1120S-002	If Form 1120S, Line 4, "Net gain(loss)" has a non-zero value and dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684" ), then one or more Form 4684 must be attached.	Missing Document	Reject	1120S
F1120S-007	Form 1120S, Line 21 must equal Form 1120S, Schedule K, Line 1	Data Mismatch	Reject	1120S
F1120S-010	If Form 1120S, Line 22b has a non-zero value, then Schedule D (Form 1120S) must be attached	Missing Document	Reject	1120S
F1120S-011	If Form 1120S, Line 22b has a non-zero value, then no more than one Schedule D (Form 1120S) must be attached	Multiple Documents	Reject	1120S
F1120S-012	Form 1120S, Line 22b must equal Schedule D (Form 1120S), Line 22.	Data Mismatch	Reject	1120S
F1120S-013	If Form 1120S, Line 23c has a non-zero value, then Form 4136 must be attached	Missing Document	Reject	1120
F1120S-014	If Form 1120S, Line 23c has a non-zero value, then no more than one Form 4136 must be attached	Multiple Documents	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-015	If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then Form 4255 must be attached to Form 1120S, Line 22c	Missing Document	Reject	1120S
F1120S-016	If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then no more than one Form 4255 must be attached to Form 1120S, Line 22c	Multiple Documents	Reject	1120S
F1120S-017	Form 1120S, Line 23c must equal Form 4136, Line 10	Data Mismatch	Reject	1120S
F1120S-018	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24[EstimatedTaxPenalty] is greater than Line 23d[TotalPayments], then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 25[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	1120S
F1120S-019	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24 [EstimatedTaxPenalty] is less than Line 23d[TotalPayments], then Line 23d minus(-) [ Line 22c plus(+) Line 24] must equal Line 26[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	1120S
F1120S-020	If Form 1120S, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached.	Missing Document	Reject	1120S
F1120S-021	If Form 1120S, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached.	Multiple Documents	Reject	1120S
F1120S-022	If Form 1120S, Schedule K, Line 12c has a non-zero value, then Form 3468 must be attached.	Missing Document	Reject	1120S
F1120S-023	If Form 1120S, Schedule K, Line 12c has a non-zero value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	1120S
F1120S-024	If Form 1120S, Schedule L, Line 15d has a value greater than or equal to 25000, then Form 1120S, Schedule M-1, Line 8 must have a non-zero value.	Missing Data	Reject	1120S
F1120S-025	If Form 1120S, Schedule K, Line 8 has a non-zero value then one or more Form 4562 must be attached.	Missing Document	Reject	1120S
F1120S-032	If Form 1120S, Schedule K, Line 12a has a non-zero value, then no more than one Form 6478 must be attached.	Multiple Documents	Reject	1120S
F1120S-033	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject	1120S
F1120S-034	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached.	Multiple Documents	Reject	1120S
F1120S-036	Form 1120S Item E "Total Assets" must equal Form 1120S Schedule L Line 15d.	Data Mismatch	Reject	1120S
F1120S-037	If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "F4684" (form4684Indicator does not contain "FORM 4684"), then Form 4797 must be attached.	Missing Document	Reject	1120S
F1120S-038	If Form 1120S, Line 4, contains a non-zero value and the dotted line does not contain the value "F4684" (form4684Indicator does not contain "FORM 4684"), then no more than one Form 4797 must be attached.	Multiple Documents	Reject	1120S
F1120S-039	Form 1120S, Line 4 must equal Form 4797, Part II, Line 18.	Data Mismatch	Reject	1120S
F1120S-053	Form 1120S, Schedule K, Line 2 must equal Form 8825, Line 21.	Data Mismatch	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-054	If Form 1120S, Schedule K, Line 4d has a non-zero value, then Schedule D (Form 1120S) must be attached	Missing Document	Reject	1120S
F1120S-055	If Form 1120S, Schedule K, Line 4e(1) has a non-zero value, then Schedule D (Form 1120S) must be attached.	Missing Document	Reject	1120S
F1120S-064	If Form 1120S, Schedule K, Line 4e(2) has a non-zero value, then Schedule D (Form 1120S) must be attached.	Missing Document	Reject	1120S
F1120S-065	If Form 1120S, Schedule K, Line 4d has a non-zero value, then no more than one Schedule D (Form 1120S) must be attached.	Multiple Documents	Reject	1120S
F1120S-066	If Form 1120S, Schedule K, Line 4e(1) has a non-zero value, then no more than one Schedule D (Form 1120S) must be attached	Multiple Documents	Reject	1120S
F1120S-067	If Form 1120S, Schedule K, Line 4e(2) has a non-zero value, then no more than one Schedule D (Form 1120S) must be attached.	Multiple Documents	Reject	1120S
F1120S-082	If Form 1120S, Schedule K, Line 10, dotted line contains the value "FORM 4684" ( "form4684Indicator" has the value "FORM 4684" )then one or more Form 4684 must be attached.	Missing Document	Reject	1120S
F1120S-087	If Form 1120S, Schedule K, Line 13 has a non-zero value, then one or more distinct forms and/or schedule/statement from the following must be attached: F8834, 5884, 8861, 6765, 8830, 8826, 8835, 8844, 8845, 8846, 8820, 8874, 8847, 8881, 8882, 8884, 8860, Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"], and "Itemized Other Credit Schedule" [ItemizedOtherCreditsSchedule].	Missing Document	Reject	1120S
F1120S-088	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 5884 attached.	Multiple Documents	Reject	1120S
F1120S-089	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 6765 attached.	Multiple Documents	Reject	1120S
F1120S-114	There must be one or more Schedule K-1 (Form 1120S) attached to Form 1120S, Item G.	Missing Document	Reject	1120S
F1120S-115	There can be no more than one Form 3468 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-116	There can be no more than one Form 4255 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-117	There can be no more than one Form 4797 attached to Form 1120S..	Multiple Documents	Reject	1120S
F1120S-118	There can be no more than one Form 5884 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-119	There can be no more than one Form 6478 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-120	There can be no more than one Form 6765 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-121	There can be no more than one Form 8271 attached to Form 1120S..	Multiple Documents	Reject	1120S
F1120S-122	There can be no more than one Form 8586 attached to Form 1120S.	Multiple Documents	Reject	1120S
F1120S-123	There can be no more than one Form 8825 attached to Form 1120S.	Multiple Documents	Reject	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-124	If a "Protective Statement" is attached to Form 1120S, then one or more Forms 8621 must be attached to the return.	Missing Document	Reject	1120S
F1120S-137	If Form 1120S, Schedule K, Line 12b(1) and Line 12b(2) have a non-zero value, then no more than one Form 8586 must be attached to either Line 12b(1) or 12b(2) but not both.	Multiple Documents	Reject	1120S
F1120S-139	Form 1120S, Line 24 must equal Form 2220, Line 34.	Data Mismatch	Reject	1120S
F851-005	The EIN of the Subsidiary Corporation in Form 851 must not equal all nines.	Incorrect Data	Reject	1120
F3468-003	If Form 3468, Line 1c, "Certified Historic Structures" has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures" must be present.	Missing Data	Reject	1120, 1120S
F3468-004	If Form 3468, Line 1c, "Calculated Expenditures Certified Historic Struct." has a non-zero value, then Form 3468, Line 1c(2) must have a value OR a binary attachment with title "Certified Historic Structures" must be present.	Missing Data	Reject	1120, 1120S
F3800-003	If Form 3800, Part 1, Line 1a has a non-zero value, then Form 3468 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-004	If Form 3800, Part 1, Line 1a has a non-zero value, then no more than one Form 3468 must be attached to Form 1120.	Multiple Documents	Reject	1120
F3800-007	If Form 3800, Part 1, Line 1b has a non-zero value, then Form 5884 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-008	If Form 3800, Line 8 and Line 13 both have values greater than zero, then no more than one Form 4626 must be attached to the return.	Multiple Documents	Reject	1120
F3800-009	If Form 3800, Part 1, Line 1b has a non-zero value, then no more than one Form 5884 must be attached to Form 1120.	Multiple Documents	Reject	1120
F3800-010	If Form 3800, Part 1, Line 1d has a non-zero value, then Form 6478 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-011	If Form 3800, Part 1, Line 1d has a non-zero value, then no more than one Form 6478 must be attached to Form 1120.	Multiple Documents	Reject	1120
F3800-012	If Form 3800, Part 1, Line 1e has a non-zero value, then Form 6765 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-013	If Form 3800, Part 1, Line 1e has a non-zero value, then no more than one Form 6765 must be attached to Form 1120	Multiple Documents	Reject	1120
F3800-014	If Form 3800, Part 1, Line 1f has a non-zero value, then Form 8586 must be attached to Form 1120.	Missing Document	Reject	1120
F3800-015	If Form 3800, Part 1, Line 1f has a non-zero value, then no more than one Form 8586 must be attached to Form 1120.	Multiple Documents	Reject	1120
F3800-016	If Form 3800, Part 1, Line 1q has a non-zero value, then "Current year Trans-Alaska pipeline liability fund credit statement" [CYTransAKPipelineLiabFundCr] must be attached.	Missing Document	Reject	1120
F3800-017	If Form 3800, Part 1, Line 1q has a non-zero value, then no more than one "Current year Trans-Alaska pipeline liability fund credit statement" [CYTransAKPipelineLiabFundCr] must be attached.	Multiple Documents	Reject	1120
F3800-018	If Form 3800, Line 8 and Line 13 both have values greater than zero, then Form 4626 must be attached to the return.	Missing Document	Reject	1120
F4466-001	On Form 4466, item B one of the checkboxes "Form1120" or "Other" must be checked.	Missing Data	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F4797-002	If Form 4797, Line 9 has a non-zero value, then Schedule D(Form 1120), Line 7 must equal Form 4797, Line 9	Data Mismatch	Reject	1120
F5471-001	If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value.	Missing Data	Reject	1120, 1120S
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	1120, 1120S
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	1120, 1120S
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	1120, 1120S
F5471-007	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then "Other Current Assets Statement" [OtherCurrentAssetsStatement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-009	If in Form 5471, Schedule G, Line 3, a choice of 'Yes' is indicated, then one or more "Owns Foreign Entities Statements" [OwnsForeignEntitiesStatement] must be attached.	Missing Document	Reject	1120, 1120S
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" [EarningsAndProfitsOtherAdjStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F5471-016	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then "Other Investments Statement" [OtherInvestmentStatement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-018	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then "Other Assets Statement" [OtherAssetsStatement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-020	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then "Other Current Liabilities Statement" [OtherCurrentLiabilitiesStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F5471-022	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then "Other Liabilities Statement" [OtherLiabilitiesStatement] must be attached.	Missing Document	Reject	1120, 1120S
F5471-025	If Form 5471, Schedule F, Line 19, Column (a) or Column (b) has a non-zero value, then "Paid-In or Capital Surplus Reconciliation Statement" [PaidInOrCapSurplusRecnclStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F5471-026	If Form 5471, Schedule G, Line 1, checkbox 'Yes' is checked, then one or more "Owns Foreign Partnership Statement" [OwnsForeignPartnershipStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F5471-027	If Form 5471, Schedule I, Line "Was any income of the foreign corporation blocked", checkbox "Yes" is checked or Line "Did any such income become unblocked during the tax year", checkbox "Yes" is checked, then one or more "Explanation of Blocked Income Statement" [ExplanationOfBlockedIncomeStmnt] must be attached.	Missing Document	Reject	1120, 1120S
F5472-001	If Form 5472, Part II, Line 3a , "Name of the ultimate indirect 25% foreign shareholder" is provided (ForeignShareHolderName has a value) , then "Attribution of Ownership Explanation Statement" [AttributionOfOwnershipExplanationStatement] must be attached to Form 5472 Line 3.	Missing Document	Reject	1120, 1120S
F5472-004	If Form 5472, Part I, Line 1h checkbox is checked, then "Reporting Corporations Under Section 6038A or on a Consolidated Form 5472 Schedule" [ReportingCorpsUnderSect6038AOrOnAConsolidatedForm5472Schedule] must be attached	Missing Document	Reject	1120, 1120S
F5472-006	If Form 5472, Part V checkbox is checked, then "Non-monetary and Less-Than-Full Consideration Transactions between the Reporting Corporation and the Foreign Related Party Statement" [NonMonetaryAndLessThanFullConsiderationTransactionsStatement] must be attached.	Missing Document	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F5472-008	If Form 5472, Part VI, Line 1 and Line 2a both have a checkbox "Yes" checked, then "Difference Between Basis or Inventory Cost and Customs Value Statement" [DifferenceBetweenBasisOrInventoryCostAndCustomsValueStatement] must be attached to Form 5472, Part VI, Line 2a.	Missing Document	Reject	1120, 1120S
F6478-001	Form 6478, Line 1(a), cannot be greater than 15000000 (fifteen million).	Incorrect Data	Reject	1120, 1120S
F6765-001	Form 6765, Line 9 cannot be greater than 16% (016000).	Incorrect Data	Reject	1120, 1120S
F6781-003	If Form 6781 is attached to the 1120S return, then Line 6 must not have a value.	Incorrect Data	Reject	1120S
F6781-012	If Form 6781 is attached to the return, then Line 7 must not have a value.	Incorrect Data	Reject	1120S
F6781-013	If Form 6781 is attached to the return, then Line 8 must not have a value.	Incorrect Data	Reject	1120S
F6781-014	If Form 6781 is attached to the return, then Line 9 must not have a value.	Incorrect Data	Reject	1120S
F8586-001	If Form 8586, Line 1 or Line 2 or Line 3a or Line 4 has a non-zero value, then Schedule A(Form 8609), Item C "Building Identification Number" must have a value.	Missing Data	Reject	1120
F8586-004	If Form 8586, Line 4 has a non-zero value, then one or more Forms 8609 must be attached to the return.	Missing Document	Reject	1120, 1120S
F8586-005	If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609 must be attached to the return.	Incorrect Data	Reject	1120, 1120S
F8609-001	For each Form 8609, one Schedule A (Form 8609) must be attached to the return	Missing Document	Reject	1120, 1120S
F8609-002	For each Form 8609, only one Schedule A (Form 8609) must be attached to the return.	Multiple Documents	Reject	1120, 1120S
F8824-004	If Form 8824 is present, and any one of the lines 1 through 6 has a value, then one of the checkboxes 7a, 7b, or 7c must be checked.	Missing Data	Reject	1120, 1120S
F8825-001	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.	Missing Data	Reject	1120S
F8865-003	If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then Line F2 must have a value.	Missing Data	Reject	1120, 1120S
F8865-010	Form 8865, Item A - At least one of the "Category of Filer" checkboxes "1", " 2", " 3", or "4" must be checked	Missing Data	Reject	1120, 1120S
F8865-011	If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached	Missing Document	Reject	1120S
F8865-012	If Form 8865, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached.	Multiple Documents	Reject	1120S
F8865-013	If Form 8865, Schedule K, Line 12b has a non-zero value, then Form 3468 must be attached.	Missing Document	Reject	1120, 1120S
F8865-014	If Form 8865, Schedule K, Line 12b has a non-zero value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	1120, 1120S
F8865-019	If Form 8865, Schedule K, Line 6 contains a non-zero value, then no more than one Form 4797 may be attached.	Multiple Documents	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8865-020	There can be no more than one Form 8586 attached to each Form 8865, Schedule K, Line 12a(1) or 12a(2).	Multiple Documents	Reject	1120, 1120S
F8865-022	There can be no more than one Form 3468 attached to each Form 8865, Schedule K, Line 24.	Multiple Documents	Reject	1120, 1120S
F8865-024	If in Form 8865, Page 1, Line G8, checkbox 'Yes' is checked, then "Separate Units Schedule" [SeparateUnitsSchedule] must be attached to each Form 8865.	Missing Document	Reject	1120, 1120S
F8865-025	If in Form 8865, Page 1, Line G8, checkbox 'Yes' is checked, then no more than one "Separate Units Schedule" [SeparateUnitsSchedule] must be attached to each Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-028	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.	Missing Data	Reject	1120, 1120S
F8865-073	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 6478 attached	Multiple Documents	Reject	1120, 1120S
F8865-074	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 6765 attached.	Multiple Documents	Reject	1120, 1120S
F8865-077	If Form 8865, Schedule K, Line 13 has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 5884, 6478, 6765, 8820, 8826, 8830, 8834, 8835, 8844, 8845, 8846, 8847, 8861, 8874, 8881, 8882, 8884, Non Conventional Fuel Source Credit Schedule ["NonconventionalSourceFuelCreditSchedule"], "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"].	Missing Document	Reject	1120, 1120S
F8865-088	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 5884 attached.	Multiple Documents	Reject	1120, 1120S
F8865-089	There can be no more than one Form 3468 attached to each Form 8865..	Multiple Documents	Reject	1120, 1120S
F8865-090	There can be no more than one Form 4255 attached to each Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-091	There can be no more than one Form 4797 attached to each Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-092	There can be no more than one Form 5884 attached to each Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-093	There can be no more than one Form 6478 attached to each Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-094	There can be no more than one Form 6765 attached to each Form 8865..	Multiple Documents	Reject	1120, 1120S
F8865-095	There can be no more than one Form 8271 attached to each Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-096	There can be no more than one Form 8586 attached to each Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-097	There can be no more than one Form 8825 attached to each Form 8865.	Multiple Documents	Reject	1120, 1120S
F8865-101	There can be no more than one Form 4255 attached to each Form 8865, Schedule K, Line 24.	Multiple Documents	Reject	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
FPYMT-001	Tax payer's Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	1120, 1120S, 1120 POL, 8868
FPYMT-002	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120, Line 34.	Incorrect Data	Reject	1120
FPYMT-003	"Payment Amount" in the IRS Payment Record must not be greater than Form 1120S, Line 25.	Incorrect Data	Reject	1120S
FPYMT-004	If the timestamp in the GTX key is on or before the due date of the return (two and one half months after the "Ending Tax Period Date" in the Return Header), then the "Requested Payment Date" in the IRS Payment Record must be on or before the due date of the return.	Incorrect Data	Reject	1120, 1120S, 1120 POL
FPYMT-005	If the timestamp in the GTX key is after the due date of the return (two and one half months after the "Ending Tax Period Date" in the Return Header), then the "Requested Payment Date" in the IRS Payment Record must be the date the return was received by the IRS.	Incorrect Data	Reject	1120, 1120S, 1120 POL
FPYMT-006	"Payment Amount" in the IRS Payment Record must be greater than zero.	Incorrect Data	Reject	1120, 1120S, 1120 POL, 8868
R0000-001	"Tax Period Ending Date" in the Return Header must equal one of the following values for the processing year 2004- ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930", "20041031", "20041130").	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop	1120, 1120S
R0000-003	The (return) version must be specified for each return in the return header.	Missing Data	Reject And Stop	1120, 1120S
R0000-004	The return type and the version specified (for a return) in the return header must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop	1120, 1120S
R0000-006	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 20500.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868

Rule Number	Rule Text	Error Category	Severity	Tax Type
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 (IRS to provide Publication Number).	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-008	Bank Account Number in Direct Deposit and IRS Payment Record must not equal all zero(s).	Incorrect Data	Reject	1120, 1120S
R0000-009	If Name of the Preparer is provided in the Return Header ( "Name" of the "Preparer" has a value), then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Missing Data	Reject	1120, 1120S, 1120 POL
R0000-010	If Name of the Preparer Firm is provided in the Return Header ( "PreparerFirmBusinessName" has a value) , then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Missing Data	Reject	1120, 1120S
R0000-011	If the Address of the Preparer Firm is provided in the Return Header ("PreparerFirmAddress" has a value), then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Missing Data	Reject	1120, 1120S
R0000-012	If Phone of the Preparer in the Return Header has a value, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Missing Data	Reject	1120, 1120S, 1120 POL
R0000-013	If checkbox "Self Employed" of the Preparer in the Return Header has a value, then either SSN or PTIN of the Preparer or EIN of the Preparer Firm must have a value.	Missing Data	Reject	1120, 1120S, 1120 POL
R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	1120, 1120S, 1120 POL
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	1120, 1120S
R0000-016	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject	1120, 1120S, 1120 POL, 8868
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject	1120, 1120S
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	1120, 1120S, 1120 POL
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	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
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	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
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	1120, 1120S, 990, 990EZ, 1120 POL, 8868
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	1120, 1120S, 990, 990EZ, 1120 POL, 8868
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	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-026	If a binary attachment is present in the return, a description must be provided for the binary attachment (the MIME header Content-Description must have a non-null value).	Missing Data	Reject	1120, 1120S
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	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-028	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 title "8453 Signature Document" must be present ('Content-Description' MIME Header of the binary attachment must have the value "8453 Signature Document" ).	Missing Document	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-029	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: Practitioner PIN, Taxpayer PIN, Name of Taxpayer, Title of Taxpayer, Date Signed and PIN Entered By Indicator.	Missing Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-030	The first six digits of the Practitioner PIN in the Return Header must be the same as the EFIN in the Return Header.	Data Mismatch	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
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	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN in the Return Header	Data Mismatch	Reject	1120, 1120S
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	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
R0000-901	<b>Filer's EIN and Name Control in the Return Header must match data in the e-File database.</b>	Database Validation Error	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
R0000-902	<b>Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return of the same return type for the current year.</b>	Duplicate Condition	Reject And Stop	1120, 1120S
R0000-903	<b>Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return of the same return type for the current year.</b>	Duplicate Condition	Reject And Stop	1120, 1120S
R0000-904	<b>Software ID in the Return Header must have passed testing for the return type and tax year.</b>	Database Validation Error	Reject And Stop	1120, 1120S
R0000-905	<b>Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.</b>	Database Validation Error	Reject And Stop	1120, 1120S
R0000-906	<b>Routing Transit Number (RTN) included in the return must be present in the e-File database.</b>	Database Validation Error	Reject	1120, 1120S
R0000-907	<b>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 Date (3 digits), sequence number (7 digits).</b>	Duplicate Condition	Reject	1120, 1120S
T0000-001	<b>The 'production' e-File system must not process transmission files whose 'process type' is set to 'test'.</b>	Data Mismatch	Reject And Stop	1120, 1120S
T0000-002	<b>The 'test' e-File system must not process transmission files whose 'process type' is set to 'production'.</b>	Data Mismatch	Reject And Stop	1120, 1120S
T0000-003	<b>The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.</b>	Data Mismatch	Reject And Stop	1120, 1120S
T0000-004	<b>The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).</b>	Incorrect Data	Reject And Stop	1120, 1120S
T0000-005	<b>The transmission version must be specified in the transmission header of the transmission file.</b>	Missing Data	Reject And Stop	1120, 1120S
T0000-006	<b>The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header</b>	Data Mismatch	Reject And Stop	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
T0000-007	The processing site <name> does not accept data in XML format. Please send such data to the Memphis, TN. processing site.	Unsupported	Reject	1120, 1120S
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	1120, 1120S
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop	1120, 1120S
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop	1120, 1120S
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	1120, 1120S
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	1120, 1120S
X0000-001	Data values for elements must conform to the length specified for them in the schema	Invalid Data Length	Reject And Stop	1120, 1120S
X0000-002	Data values for elements must conform to the format specified for them in the schema.	Invalid Data Format	Reject And Stop	1120, 1120S
X0000-003	Data values for elements must conform to the type specified for them in the schema.	Invalid Data Type	Reject And Stop	1120, 1120S
X0000-004	Data values for elements must contain only values allowed for them in the schema.	Incorrect Data	Reject And Stop	1120, 1120S
X0000-005	The Return and the Transmission (XML) Documents must conform to the version of the XML Schema they specify. The version for the transmission document is specified in the Transmission Header. The version of the return document is specified in the root element of the return.	XML Error	Reject And Stop	1120, 1120S
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop	1120, 1120S
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	1120, 1120S
X0000-008	The namespace declarations in the root element of the return ('CorporateReturn' 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	1120, 1120S

<b>Rule Number</b>	<b>Rule Text</b>	<b>Error Category</b>	<b>Severity</b>	<b>Tax Type</b>
X0000-009	<b>The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.</b>	XML Error	Reject And Stop	1120, 1120S
X0000-010	<b>The location specified for a return in the transmission manifest must be found in the transmission file.</b>	Incorrect Data	Reject And Stop	1120, 1120S
X0000-011	<b>The 'Content -Type' MIME Header for the return must be 'text/xml'.</b>	Incorrect Data	Reject And Stop	1120, 1120S
X0000-012	<b>The 'Content -Type' MIME Header for the binary attachments must be of type 'PDF'.</b>	Incorrect Data	Reject And Stop	1120, 1120S

## 1120x BUSINESS RULES - RELEASE 1, TAX YEAR 2002

### SECTION TWO - ALERTS

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-005	If Form 1120, Schedule J, Line 3 "Income Tax" has a non-zero value and Schedule J, Line 1 checkbox "Member of a Controlled Group" is checked, then no more than one "Controlled-Group-Computation-Worksheet Statement" [ControlledGroupComputationWorksheetStatement] must be attached to Form 1120, Schedule J, Line 3 "Income Tax".	Multiple Documents	Alert	1120
F1120-006	There may be no more than one "Total Tax Schedule" [TotalTaxSchedule] attached to Form 1120, Schedule J, Line 11.	Multiple Documents	Alert	1120
F1120-009	There may be no more than one "50-Percent-of-Corporation's-Voting-Stock-Statement" [AnyoneOwned50PctOfCorpVotingStockStatement] attached to Form 1120, Schedule K, Line 5.	Multiple Documents	Alert	1120
F1120-011	If Form 1120, Schedule J, Line 3 "Income Tax" has a non-zero value and Schedule J, Line 1 checkbox "Member of a Controlled Group" is checked, then "Controlled-Group-Computation-Worksheet Statement" [ControlledGroupComputationWorksheetStatement] must be attached to Form 1120, Schedule J, Line 3 "Income Tax".	Missing Document	Alert	1120
F1120-014	There may be no more than one "Controlled Group Additional Tax Statement" [ControlledGroupAdditionalTaxStatement] attached to Form 1120, Schedule J, Line 2b.	Multiple Documents	Alert	1120
F1120-015	There may be no more than one "Tax Computation for each member of a Controlled Group Statement" [TaxComputationForEachMembersOfCtrlGroupStmnt] attached to Form 1120, Schedule J, Line 2a.	Multiple Documents	Alert	1120
F1120-022	If Form 1120, Line 10 has a non-zero value, then "Itemized Other Income Schedule" [ItemizedOtherIncomeSchedule] must be attached.	Missing Document	Alert	1120
F1120-023	If Form 1120, Line 10 has a non-zero value, then no more than one "Itemized Other Income Schedule" [ItemizedOtherIncomeSchedule] must be attached.	Multiple Documents	Alert	1120
F1120-026	There can be no more than one "Protective Statement" [ProtectiveStatement] attached to the return	Multiple Documents	Alert	1120, 1120S
F1120-028	If Form 1120, Line 29a has a non-zero value, then "Itemized Net Operating Loss Deductions Schedule" [ItemizedNetOperatingLossDeductionsSchedule] must be attached.	Missing Document	Alert	1120
F1120-029	If Form 1120, Line 29a has a non-zero value, then no more than one "Itemized Net Operating Loss Deductions Schedule" [ItemizedNetOperatingLossDeductionsSchedule] must be attached.	Multiple Documents	Alert	1120
F1120-045	If Form 1120, Line 26 has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule] must be attached.	Missing Document	Alert	1120
F1120-046	If Form 1120, Line 26 has a non-zero value, then no more than one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule] must be attached.	Multiple Documents	Alert	1120
F1120-047	If Form 1120, Schedule A, Line 9f checkbox "Yes" is checked, then "Change in Inventory Statements" [ChangeInInventoryStatement] must be attached.	Missing Document	Alert	1120
F1120-048	If Form 1120, Schedule A, Line 9f checkbox "Yes" is checked, then no more than one "Change in Inventory Statements" [ChangeInInventoryStatement] must be attached.	Multiple Documents	Alert	1120
F1120-050	There may be no more than one "Refigured Closing Inventory Statement" [RefiguredClosingInventoryStatement] attached to Form 1120, Schedule A, Line 1.	Multiple Documents	Alert	1120
F1120-051	There may be no more than one "Other Dividends Statement" [OtherDividendsStatement] attached to Form 1120, Schedule C, Line 17	Multiple Documents	Alert	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-052	There may be no more than one "Controlled Group Apportionment Plan Statement" [ControlledGroupApportionmentPlanStatement] attached to Form 1120, Schedule J, Line 2a.	Multiple Documents	Alert	1120
F1120-053	If Form 1120, Schedule J, Line 10, "Other Taxes" has a non-zero value and Form 1120, Schedule J, Line 10, Checkbox "Other (attach schedule)" is checked, then "Other Tax and Interest Schedule" [OtherTaxAndInterestSchedule] must be attached to Form 1120, Schedule J, Line 10, Checkbox "Other (attach schedule)".	Missing Document	Alert	1120
F1120-054	If Form 1120, Schedule J, Line 10, "Other Taxes" has a non-zero value and Form 1120, Schedule J, Line 10, Checkbox "Other (attach schedule)" is checked, then no more than one "Other Tax and Interest Schedule" [OtherTaxAndInterestSchedule] must be attached to Form 1120, Schedule J, Line 10, Checkbox "Other (attach schedule)".	Multiple Documents	Alert	1120
F1120-055	If Form 1120, Schedule L, Line 6(b) or Line 6(d) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Alert	1120
F1120-056	If Form 1120, Schedule L, Line 6(b) or Line 6(d) has a non-zero value, then no more than one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Multiple Documents	Alert	1120
F1120-057	If Form 1120, Schedule L, Line 6(b) and Line 6(d) both have a non-zero value, then one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to either Line 6(b) or Line 6(d) but not both	Multiple Documents	Alert	1120
F1120-080	If Form 1120, Schedule A, Line 4 has a non-zero value, then "Additional Section 263A Costs Schedule" [ItemizedAdditionalSection263ACostsSchedule] must be attached.	Missing Document	Alert	1120
F1120-081	If Form 1120, Schedule A, Line 4 has a non-zero value, then no more than one "Additional Section 263A Costs Schedule" [ItemizedAdditionalSection263ACostsSchedule] must be attached.	Multiple Documents	Alert	1120
F1120-082	If Form 1120, Schedule A, Line 5 has a non-zero value, then "Other Costs Schedule" [ItemizedOtherCostsSchedule] must be attached.	Missing Document	Alert	1120
F1120-083	If Form 1120, Schedule A, Line 5 has a non-zero value, then no more than one "Other Costs Schedule" [ItemizedOtherCostsSchedule] must be attached.	Multiple Documents	Alert	1120
F1120-084	If Form 1120, Schedule C, Line 3(c) has a non-zero value, then "Dividends on Debt Financed Stock Statement" [DividendsOnDebtFinancedStockStatement] must be attached.	Missing Document	Alert	1120
F1120-085	If Form 1120, Schedule C, Line 3(c) has a non-zero value, then no more than one "Dividends on Debt Financed Stock Statement" [DividendsOnDebtFinancedStockStatement] must be attached.	Multiple Documents	Alert	1120
F1120-086	If Form 1120, Schedule C, Line 10(c) has a non-zero value, then "Dividends from Domestic Corporations-Small Business Investment Statement" [DividendsFromDomesticCorpsSmallBusInvstStmnt] must be attached.	Missing Document	Alert	1120
F1120-087	If Form 1120, Schedule K, Line 3 has a choice of 'Yes' indicated, then "50% Voting Stock of Domestic Corporation Statement" [Owned50PercentVotingStockOfDomesticCorpStatement] must be attached.	Missing Document	Alert	1120
F1120-088	If Form 1120, Schedule K, Line 3 has a choice of 'Yes' indicated, then no more than one "50% Voting Stock of Domestic Corporation Statement" [Owned50PercentVotingStockOfDomesticCorpStatement] must be attached.	Multiple Documents	Alert	1120
F1120-090	If Form 1120, Schedule K, Line 11 checkbox and Form 1120, Item A1, checkbox "Consolidated Return" are checked, then "Regulations Section 1.1502-21(b)(3)(i) or (ii) Statement" [RegulationSection1150221b3ioriiStatement] must be attached	Missing Document	Alert	1120
F1120-091	If Form 1120, Schedule L, Line 9(b) or Line 9(d) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Alert	1120
F1120-092	If Form 1120, Schedule L, Line 9(b) or Line 9(d) has a non-zero value, then no more than one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Multiple Documents	Alert	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-093	If Form 1120, Schedule L, Line 9(b) and Line 9(d) both have a non-zero value, then one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to either Line 9(b) or Line 9(d) but not both.	Multiple Documents	Alert	1120
F1120-094	If Form 1120, Schedule L, Line 14(b) or Line 14(d) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Alert	1120
F1120-095	If Form 1120, Schedule L, Line 14(b) or Line 14(d) has a non-zero value, then no more than one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Multiple Documents	Alert	1120
F1120-096	If Form 1120, Schedule L, Line 14(b) and Line 14(d) both have a non-zero value, then one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to either Line 14(b) or Line 14(d) but not both.	Multiple Documents	Alert	1120
F1120-097	If Form 1120, Schedule L, Line 18(b) or Line 18(d) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Alert	1120
F1120-098	If Form 1120, Schedule L, Line 18(b) or Line 18(d) has a non-zero value, then no more than one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Multiple Documents	Alert	1120
F1120-099	If Form 1120, Schedule L, Line 18(b) and Line 18(d) both have a non-zero value, then one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to either Line 18(b) or Line 18(d) but not both.	Multiple Documents	Alert	1120
F1120-100	If Form 1120, Schedule L, Line 21(b) or Line 21(d) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Alert	1120
F1120-101	If Form 1120, Schedule L, Line 21(b) or Line 21(d) has a non-zero value, then no more than one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Multiple Documents	Alert	1120
F1120-102	If Form 1120, Schedule L, Line 21(b) and Line 21(d) both have a non-zero value, then one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule], must be attached to either Line 21(b) or Line 21(d) but not both.	Multiple Documents	Alert	1120
F1120-103	If Form 1120, Schedule L, Line 24(b) or Line 24(d) has a non-zero value, then "Retained Earnings-Appropriated Schedule" [RetainedEarningsAppropriatedSchedule] must be attached.	Missing Document	Alert	1120
F1120-104	If Form 1120, Schedule L, Line 24(b) or Line 24(d) has a non-zero value, then no more than one "Retained Earnings-Appropriated Schedule" [RetainedEarningsAppropriatedSchedule] must be attached	Multiple Documents	Alert	1120
F1120-105	If Form 1120, Schedule L, Line 24(b) and Line 24(d) both have a non-zero value, then one "Retained Earnings-Appropriated Schedule" [RetainedEarningsAppropriatedSchedule] must be attached to either Line 24(b) or Line 24(d) but not both	Multiple Documents	Alert	1120
F1120-106	If Form 1120, Schedule L, Line 26(b) or Line 26(d) has a non-zero value, then "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached.	Missing Document	Alert	1120
F1120-107	If Form 1120, Schedule L, Line 26(b) or Line 26(d) has a non-zero value, then no more than one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached.	Multiple Documents	Alert	1120
F1120-108	If Form 1120, Schedule L, Line 26(b) and Line 26(d) both have a non-zero value, then one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached to either line 26(b) or line 26(d) but not both.	Multiple Documents	Alert	1120
F1120-114	If Form 1120, Schedule A, Line 9a(iii), is checked, then "Other Valuing Closing Method Statement" [OtherValuingClosingMethodStatement] must be attached.	Missing Document	Alert	1120
F1120-115	If Form 1120, Schedule A, Line 9a(iii), is checked, then no more than one "Other Valuing Closing Method Statement" [OtherValuingClosingMethodStatement] must be attached.	Multiple Documents	Alert	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-116	If Form 1120, Schedule J, Line 6c Amount has a non-zero value, and Schedule J, Line 6c, check box "Nonconventional Source Fuel Credit" is checked, then "Nonconventional Source Fuel Credit Schedule" [NonconventionalSourceFuelCreditSchedule] must be attached to Form 1120, Schedule J, Line 6c, checkbox "Nonconventional Source Fuel Credit".	Missing Document	Alert	1120
F1120-117	If Form 1120, Schedule J, Line 6c Amount has a non-zero value, and Schedule J, Line 6c, check box "Nonconventional Source Fuel Credit" is checked, then no more than one "Nonconventional Source Fuel Credit Schedule" [NonconventionalSourceFuelCreditSchedule] must be attached to Form 1120, Schedule J, Line 6c, checkbox "Nonconventional Source Fuel Credit".	Multiple Documents	Alert	1120
F1120-121	If Form 1120, Schedule C, Line 10(c) has a non-zero value, then no more than one "Dividends from Domestic Corporations-Small Business Investment Statement" [DividendsFromDomesticCorpsSmallBusInvstStmnt] must be attached.	Multiple Documents	Alert	1120
F1120-132	There may be no more than one "Ownership Interest in a FASIT Schedule" [OwnershipInterestInAFASITSchedule] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-133	There may be no more than one "Tax Shelter Disclosure Supporting Info Statement" [TaxShelterDisclosureSupportingInfoStatement] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-134	There may be no more than one "Stock Ownership In Foreign Corporations Statement" [StockOwnershipForeignCorpStatement] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-135	There may be no more than one "Election to Amortize Start-Up Expenditures Statement" [StartupExpendituresAmortizationStatement] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-136	There may be no more than one "Election to Amortize Organizational Expenditures Statement" [OrganizationalExpendituresAmortizationStatement] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-137	There may be no more than one "Mark-to-Market Accounting Method Election" [MarkToMarketAccountingMethodElection] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-138	There may be no more than one "De Minimis Exception Election" [DeMinimisExceptionElection] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-139	There may be no more than one "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-140	There may be no more than one "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-141	There may be no more than one "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-142	There may be no more than one "Controlled Foreign Partnership Reporting Statement" [ControlledForeignPartnershipReportingStatement] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-143	There may be no more than one "Certificate for Members of a Controlled Group Statement" [CertificateForMembersOfControlledGroupStatement] attached to Form 1120.	Multiple Documents	Alert	1120
F1120-145	There may be no more than one "Gross Receipts Installment Sales Schedule" [GrossReceiptsInstallmentSalesSchedule] attached to Form 1120, Line 1a.	Multiple Documents	Alert	1120
F1120-146	There may be no more than one "Nonaccrual Experience Method Schedule" [NonaccrualExperienceMethodSchedule] attached to Form 1120, Line 1a.	Multiple Documents	Alert	1120
F1120-147	There may be no more than one "Charitable Contributions Statement" [CharitableContributionStatement] attached to Form 1120, Line 19.	Multiple Documents	Alert	1120
F1120-148	There may be no more than one "Special Carryback Period Election" [SpecialCarrybackPeriodElection] attached to Form 1120, Line 29a.	Multiple Documents	Alert	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-153	If Form 1120, Schedule K, Line 11 checkbox and Form 1120, Item A1, checkbox "Consolidated Return" are checked, then no more than one "Regulations Section 1.1502-21(b)(3)(i) or (ii) Statement" [RegulationSection1150221b3ioriiStatement] must be attached.	Multiple Documents	Alert	1120
SD-F1120-001	If Schedule D (Form 1120), Line 1 (e) has a non-zero value, then no more than one "Other Basis for Short Term Capital Gains and Losses Explanation" [CostOtherThanActualCashCostStatement] may be attached.	Multiple Documents	Alert	1120
SD-F1120-002	If Schedule D (Form 1120), Line 1 (f) has a non-zero value, then no more than one "SSBIC Election to Postpone ST Gain Statement" [SSBICElectionPostponedGainStatement] may be attached.	Multiple Documents	Alert	1120
SD-F1120-003	If Schedule D (Form 1120), Line 6 (e) has a non-zero value, then no more than one "Other Basis for Long Term Capital Gains and Losses Explanation" [CostOtherThanActualCashCostStatement] may be attached.	Multiple Documents	Alert	1120
SD-F1120-004	If Schedule D (Form 1120), Line 6 (f) has a non-zero value, then no more than one "SSBIC Election to Postpone LT Gain Statement" [SSBICElectionPostponedGainStatement] may be attached.	Multiple Documents	Alert	1120
SD-F1120-005	If Schedule D (Form 1120), Line 4 has a non-zero value, then no more than one "Unused Capital Loss Carryover, Computation Schedule" [UnusedCapitalLossCarryoverSchedule] may be attached.	Multiple Documents	Alert	1120
SN-F1120-002	If Schedule N (Form 1120), Line 3 has a choice of 'Yes' indicated AND Form 8865 is not attached, then no more than one "10 % Interest Owned In Foreign Partnership Statement" [Owned10PercentInterestInForeignPartnershipStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
SN-F1120-003	If Schedule N (Form 1120), Line 1, has a choice of 'Yes' indicated, then "Foreign Entities Owned Statement" [ForeignEntitiesOwnedStatement] must be attached.	Missing Document	Alert	1120, 1120S
SN-F1120-004	If Schedule N (Form 1120), Line 1, has a choice of 'Yes' indicated, then no more than one "Foreign Entities Owned Statement" [ForeignEntitiesOwnedStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
SN-F1120-005	If Schedule N (Form 1120), Line 3 has a choice of 'Yes' indicated AND Form 8865 is not attached, then "10 % Interest Owned In Foreign Partnership Statement" [Owned10PercentInterestInForeignPartnershipStatement] must be attached.	Missing Document	Alert	1120, 1120S
SPH-F1120-003	There may be no more than one "Excess Expenses and Depreciation Statement" [ExcessExpensesAndDepreciationStatement] attached to Schedule PH (Form 1120), Line 3.	Multiple Documents	Alert	1120
SPH-F1120-004	If Schedule PH (Form 1120), Part I, Line 5, has a non-zero value, then "Statement of Federal and Foreign Taxes Not Deducted in Figuring Taxable Income" [FedForeignTxnsNotDedFiguringTxblIncmStmt] must be attached.	Missing Document	Alert	1120
SPH-F1120-005	If Schedule PH (Form 1120), Part I, Line 5, has a non-zero value, then no more than one "Statement of Federal and Foreign Taxes Not Deducted in Figuring Taxable Income" [FedForeignTxnsNotDedFiguringTxblIncmStmt] must be attached.	Multiple Documents	Alert	1120
SPH-F1120-006	If Schedule PH (Form 1120), Part I, Line 8b, has a non-zero value, then "Schedule of Income Tax on Net Capital Gain" [IncomeTaxOnNetCapitalGainSchedule] must be attached.	Missing Document	Alert	1120
SPH-F1120-007	If Schedule PH (Form 1120), Part I, Line 8b, has a non-zero value, then no more than one "Schedule of Income Tax on Net Capital Gain" [IncomeTaxOnNetCapitalGainSchedule] must be attached.	Multiple Documents	Alert	1120
SPH-F1120-008	If Schedule PH (Form 1120), Part II, Line 15b, has a non-zero value, then "Schedule of Excluded Interest Income" [ExcludedInterestIncomeSchedule] must be attached.	Missing Document	Alert	1120
SPH-F1120-009	If Schedule PH (Form 1120), Part II, Line 15b, has a non-zero value, then no more than one "Schedule of Excluded Interest Income" [ExcludedInterestIncomeSchedule] must be attached.	Multiple Documents	Alert	1120
SPH-F1120-010	If Schedule PH (Form 1120), Part II, Line 18b, has a non-zero value, then "Statement of Deductions Allocable to Rent" [DeductionsAllocableToRentStatement] must be attached.	Missing Document	Alert	1120
SPH-F1120-011	If Schedule PH (Form 1120), Part II, Line 18b, has a non-zero value, then no more than one "Statement of Deductions Allocable to Rent" [DeductionsAllocableToRentStatement] must be attached.	Multiple Documents	Alert	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
SPH-F1120-012	If Schedule PH (Form 1120), Part II, Line 19b, has a non-zero value, then "Statement of Deductions Allocable to Mineral, Oil, and Gas Royalties" [DedAllocableToMineralOilGasRoyaltiesStmt] must be attached.	Missing Document	Alert	1120
SPH-F1120-013	If Schedule PH (Form 1120), Part II, Line 19b, has a non-zero value, then no more than one "Statement of Deductions Allocable to Mineral, Oil, and Gas Royalties" [DedAllocableToMineralOilGasRoyaltiesStmt] must be attached.	Multiple Documents	Alert	1120
SPH-F1120-014	If Schedule PH (Form 1120), Part V, Line 1, column (e) has a non-zero value, then "Statement of Repairs, Insurance and Other Section 162 Expenses" [RepairsInsAndOtherSect162ExpnssStmt] must be attached to column (e) for each property in Part V, Line 1.	Missing Document	Alert	1120
SPH-F1120-015	If Schedule PH (Form 1120), Part V, Line 1, column (e) has a non-zero value, then no more than one "Statement of Repairs, Insurance and Other Section 162 Expenses" [RepairsInsAndOtherSect162ExpnssStmt] must be attached to column (e) for each property in Part V, Line 1.	Multiple Documents	Alert	1120
SPH-F1120-016	If Schedule PH (Form 1120), Part V, Line 2 has a non-zero value, then "Statement of Names and Addresses of Persons Paying Rent and Other Compensation" [NamesAddrPersonsPayingRentAndOtherCompStmt] must be attached.	Missing Document	Alert	1120
SPH-F1120-017	If Schedule PH (Form 1120), Part V, Line 2 has a non-zero value, then no more than one "Statement of Names and Addresses of Persons Paying Rent and Other Compensation" [NamesAddrPersonsPayingRentAndOtherCompStmt] must be attached.	Multiple Documents	Alert	1120
SPH-F1120-018	If Schedule PH (Form 1120), Part VI, Line 4 has a non-zero value, then "Statement of Dividend Carryover from Preceding Years" [DivCarryoverFromPrecedingYrsStmt] must be attached.	Missing Document	Alert	1120
SPH-F1120-019	If Schedule PH (Form 1120), Part VI, Line 4 has a non-zero value, then no more than one "Statement of Dividend Carryover from Preceding Years" [DivCarryoverFromPrecedingYrsStmt] must be attached.	Multiple Documents	Alert	1120
F1120S-003	If Form 1120S, Line 5 has a non-zero value, then no more than one "Other income schedule" [ItemizedOtherIncomeSchedule2] must be attached.	Multiple Documents	Alert	1120S
F1120S-004	If Form 1120S, Line 5 has a non-zero value, then "Other income schedule" [ItemizedOtherIncomeSchedule2] must be attached.	Missing Document	Alert	1120S
F1120S-005	If Form 1120S, Line 19 has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Data	Alert	1120S
F1120S-006	If Form 1120S, Line 19 has a non-zero value, then no more than one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Multiple Documents	Alert	1120S
F1120S-008	If Form 1120S, Line 22a has a non-zero value, then "Excess net passive income tax schedule" [ExcessNetPassiveIncomeTaxSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-009	If Form 1120S, Line 22a has a non-zero value, then no more than one "Excess net passive income tax schedule" [ExcessNetPassiveIncomeTaxSchedule] must be attached.	Multiple Documents	Alert	1120S
F1120S-026	If Form 1120S, Schedule A, Line 9f checkbox "Yes" is checked, then "Change in Inventory Statements" [ChangeInInventoryStatement] must be attached.	Missing Document	Alert	1120S
F1120S-027	If Form 1120S, Schedule A, Line 9f checkbox "Yes" is checked, then no more than one "Change in Inventory Statements" [ChangeInInventoryStatement] must be attached	Multiple Documents	Alert	1120S
F1120S-028	If Form 1120S, Schedule L, Line 6(b) or Line 6(d) has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-029	If Form 1120S, Schedule L, Line 6(b) or Line 6(d) has a non-zero value, then no more than one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached	Multiple Documents	Alert	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-030	If Form 1120S, Schedule L, Line 6(b) and Line 6(d) both have non-zero value, then one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to either Line 6(b) or Line 6(d) but not both	Multiple Documents	Alert	1120S
F1120S-031	There may be no more than one "Refigured Closing Inventory Statement" [RefiguredClosingInventoryStatement] attached to Form 1120S, Schedule A, Line 1.	Multiple Documents	Alert	1120S
F1120S-035	There may be no more than one "Gross Receipts Installment Sales Schedule" [GrossReceiptsInstallmentSalesSchedule] attached to Form 1120S, Line 1a.	Multiple Documents	Alert	1120S
F1120S-040	If Form 1120S, Schedule A, Line 4 has a non-zero value, then "Itemized Schedule of Additional Section 263A Costs" [ItemizedAdditionalSection263ACostsSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-041	If Form 1120S, Schedule A, Line 4 has a non-zero value, then no more than one "Itemized Schedule of Additional Section 263A Costs" [ItemizedAdditionalSection263ACostsSchedule] must be attached.	Multiple Documents	Alert	1120S
F1120S-042	If Form 1120S, Schedule A, Line 5 has a non-zero value, then "Itemized Schedule of Other Costs" [ItemizedOtherCostsSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-043	If Form 1120S, Schedule A, Line 5 has a non-zero value, then no more than one "Itemized Schedule of Other Costs" [ItemizedOtherCostsSchedule] must be attached.	Multiple Documents	Alert	1120S
F1120S-044	If Form 1120S, Schedule L, Line 9(b) or Line 9(d) has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached	Missing Document	Alert	1120S
F1120S-045	If Form 1120S, Schedule L, Line 9(b) or Line 9(d) has a non-zero value, then no more than one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached	Multiple Documents	Alert	1120S
F1120S-046	If Form 1120S, Schedule L, Line 9(b) and Line 9(d) both have a non-zero value, then one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to either Line 9(b) or Line 9(d) but not both	Multiple Documents	Alert	1120S
F1120S-047	If Form 1120S, Schedule L, Line 14(b) or Line 14(d) has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached	Missing Document	Alert	1120S
F1120S-048	If Form 1120S, Schedule L, Line 14(b) or Line 14(d) has a non-zero value, then no more than one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached	Multiple Documents	Alert	1120S
F1120S-049	If Form 1120S, Schedule L, Line 14(b) and Line 14(d) both a have non-zero value, then one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to either Line 14(b) or Line 14(d) but not both	Multiple Documents	Alert	1120S
F1120S-050	If Form 1120S, Schedule L, Line 18(b) or Line 18(d) has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached	Missing Document	Alert	1120S
F1120S-051	If Form 1120S, Schedule L, Line 18(b) or Line 18(d) has a non-zero value, then no more than one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached	Multiple Documents	Alert	1120S
F1120S-052	If Form 1120S, Schedule L, Line 18(b) and Line 18(d) both have a non-zero value, then one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to either Line 18(b) or Line 18(d) but not both	Multiple Documents	Alert	1120S
F1120S-056	If Form 1120S, Schedule K, Line 15g has a non-zero value, then no more than one "Total Foreign Taxes Schedule" [TotalForeignTaxesSchedule] must be attached.	Multiple Documents	Alert	1120S
F1120S-057	If Form 1120S, Schedule K, Line 15g has a non-zero value, then "Total Foreign Taxes Schedule" [TotalForeignTaxesSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-058	If Form 1120S, Schedule L, Line 21(b) or Line 21(d) has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached	Missing Document	Alert	1120S
F1120S-059	If Form 1120S, Schedule L, Lines 21(b) or Line 21(d) has a non-zero value, then no more than one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached	Multiple Documents	Alert	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-060	If Form 1120S, Schedule L, Line 21(b) or Line 21(d) both have a non-zero value, then one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule], must be attached to either Line 21(b) or Line 21(d) but not both	Multiple Documents	Alert	1120S
F1120S-061	If Form 1120S, Schedule L, Line 25(b) or Line 25(d) has a non-zero value, then "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached	Missing Document	Alert	1120S
F1120S-062	If Form 1120S, Schedule L, Line 25(b) or Line 25(d) has a non-zero value, then no more than one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached	Multiple Documents	Alert	1120S
F1120S-063	If Form 1120S, Schedule L, Line 25(b) and Line 25(d) both have a non-zero value, then one "Adjustments to Shareholders' Equity Schedule" [AdjustmentsToShareholdersEquitySchedule] must be attached to either Line 25(b) or Line 25(d) but not both	Multiple Documents	Alert	1120S
F1120S-068	If Form 1120S, Schedule B, Line 3 has a choice of 'Yes' indicated, then "50 Percent Voting Stock of Domestic Corporation Statement" [Owned50PercentVotingStockOfDomesticCorpStatement2] must be attached.	Missing Document	Alert	1120S
F1120S-069	If Form 1120S, Schedule B Line 3 has a choice of 'Yes' indicated, then no more than one "50 Percent Voting Stock of Domestic Corporation Statement" [Owned50PercentVotingStockOfDomesticCorpStatement2] must be attached.	Multiple Documents	Alert	1120S
F1120S-070	If Form 1120S, Schedule K, Line 3b has a non-zero value, then "Expenses from Other Rental Activities Statement" [ExpensesFromOtherRentalActivitiesStatement] must be attached.	Missing Document	Alert	1120S
F1120S-071	If Form 1120S, Schedule K, Line 3b has a non-zero value, then no more than one "Expenses from Other Rental Activities Statement" [ExpensesFromOtherRentalActivitiesStatement] must be attached.	Multiple Documents	Alert	1120S
F1120S-072	If Form 1120S, Schedule K, Line 4f has a non-zero value, then "Other Portfolio Income Loss Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Missing Document	Alert	1120S
F1120S-073	If Form 1120S, Schedule K, Line 4f has a non-zero value, then no more than one "Other Portfolio Income Loss Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Multiple Documents	Alert	1120S
F1120S-074	If Form 1120S, Schedule K, Line 6 has a non-zero value, then "Itemized Other Income (Loss) Schedule" [ItemizedOtherIncomeLossSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-075	If Form 1120S, Schedule K, Line 6 has a non-zero value, then no more than one "Itemized Other Income (Loss) Schedule" [ItemizedOtherIncomeLossSchedule] must be attached.	Multiple Documents	Alert	1120S
F1120S-076	If Form 1120S, Schedule K, Line 7 has a non-zero value, then "Charitable Contribution Schedule" [CharitableContributionSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-077	If Form 1120S, Schedule K, Line 7 has a non-zero value, then no more than one "Charitable Contribution Schedule" [CharitableContributionSchedule] must be attached.	Multiple Documents	Alert	1120S
F1120S-078	If Form 1120S, Schedule K, Line 9 has a non-zero value, then "Itemized Deductions Portfolio Income Loss Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Missing Document	Alert	1120S
F1120S-079	If Form 1120S, Schedule K, Line 9 has a non-zero value, then no more than one "Itemized Deductions Portfolio Income Loss Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Multiple Documents	Alert	1120S
F1120S-080	If Form 1120S, Schedule K, Line 10 has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Alert	1120S
F1120S-081	If Form 1120S, Schedule K, Line 10 has a non-zero value, then no more than one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Multiple Documents	Alert	1120S
F1120S-083	If Form 1120S, Schedule K, Line 12d has a non-zero value, then "Credits Related to Rental Real Estate Activities Statement" [CreditsRelatedToRentalREActivitiesStatement] " must be attached.	Missing Document	Alert	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-084	If Form 1120S, Schedule K, Line 12d has a non-zero value, then no more than one "Credits Related to Rental Real Estate Activities Statement" [CreditsRelatedToRentalREActivitiesStatement] must be attached.	Multiple Documents	Alert	1120S
F1120S-085	If Form 1120S, Schedule K, Line 12e has a non-zero value, then "Credits Related to Other Rental Activities Statement" [CreditsRelatedToOtherRentalActivitiesStatement] must be attached.	Missing Document	Alert	1120S
F1120S-086	If Form 1120S, Schedule K, Line 12e has a non-zero value, then no more than one "Credits Related to Other Rental Activities Statement" [CreditsRelatedToOtherRentalActivitiesStatement] must be attached.	Multiple Documents	Alert	1120S
F1120S-090	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"] attached.	Multiple Documents	Alert	1120S
F1120S-091	If Form 1120S, Schedule K, Line 13 has a non-zero value, then there must be zero or one "Itemized Other Credits Schedule" [ItemizedOtherCreditsSchedule] attached.	Multiple Documents	Alert	1120S
F1120S-092	If Form 1120S, Schedule K, Line 14e has a non-zero value, then one or more "Other Adjustments And Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceltemsSchedule] must be attached	Missing Document	Alert	1120S
F1120S-093	If Form 1120S, Schedule K, Line 15c has a non-zero value, then "Gross Income Sourced At Shareholder Level Schedule" [GrossIncomeSourcedAtShareholderLevelSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-094	If Form 1120S, Schedule K, Line 15c has a non-zero value, then no more than one "Gross Income Sourced At Shareholder Level Schedule" [GrossIncomeSourcedAtShareholderLevelSchedule] must be attached	Multiple Documents	Alert	1120S
F1120S-095	If Form 1120S, Schedule K, Line 15d(2) has a non-zero value, then "Foreign Gross Income At Corporate Level Listed Category Schedule" [ForeignGrossIncomeAtCorpLevelListedCatSchedule] " must be attached	Missing Document	Alert	1120S
F1120S-096	If Form 1120S, Schedule K, Line 15d(2) has a non-zero value, then no more than one "Foreign Gross Income At Corporate Level Listed Category Schedule" [ForeignGrossIncomeAtCorpLevelListedCatSchedule] " must be attached	Multiple Documents	Alert	1120S
F1120S-097	If Form 1120S, Schedule K, Line 15f(2) has a non-zero value, then "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached	Missing Document	Alert	1120S
F1120S-098	If Form 1120S, Schedule K, Line 15f(2) has a non-zero value, then no more than one "Deductions Listed Cafegories Schedule" [DeductionsListedCategoriesSchedule] must be attached	Multiple Documents	Alert	1120S
F1120S-099	If Form 1120S, Schedule M-2, Line 3(a) has a non-zero value, then "Accumulated Adjustments Account - Other Additions Schedule" [AccumulatedAdjustmentsAccountOtherAdditionsSchedule] must be attached	Missing Document	Alert	1120S
F1120S-100	If Form 1120S, Schedule M-2, Line 3(a) has a non-zero value, then no more than one "Accumulated Adjustments Account - Other Additions Schedule" [AccumulatedAdjustmentsAccountOtherAdditionsSchedule] must be attached	Multiple Documents	Alert	1120S
F1120S-101	If Form 1120S, Schedule M-2, Line 5(a) has a non-zero value, then "Itemized Schedule of Accumulated Adjustments Account Other Reductions" [AccumulatedAdjustmentsAccountOtherReductionsStatement] must be attached	Missing Document	Alert	1120S
F1120S-102	If Form 1120S, Schedule M-2 Line 5(a) has a non-zero value, then no more than one "Itemized Schedule of Accumulated Adjustments Account Other Reductions" [AccumulatedAdjustmentsAccountOtherReductionsStatement] must be attached	Multiple Documents	Alert	1120S
F1120S-103	If Form 1120S, Schedule M-2, Line 3(b) has a non-zero value, then "Other Adjustments Account - Other Additions Schedule" [OtherAdjustmentsAccountOtherAdditionsSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-104	If Form 1120S, Schedule M-2, Line 3(b) has a non-zero value, then no more than one "Other Adjustments Account - Other Additions Schedule" [OtherAdjustmentsAccountOtherAdditionsSchedule] must be attached	Multiple Documents	Alert	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120S-105	If Form 1120S, Schedule M-2, Line 5(b) has a non-zero value, then "Other Adjustments Account - Other Reductions Schedule" [OtherAdjustmentsAccountOtherReductionsSchedule] must be attached	Missing Document	Alert	1120S
F1120S-106	If Form 1120S, Schedule M-2 Line 5(b) has a non-zero value, then no more than one "Other Adjustments Account - Other Reductions Schedule" [OtherAdjustmentsAccountOtherReductionsSchedule] must be attached	Multiple Documents	Alert	1120S
F1120S-107	If Form 1120S, Schedule K, Line 12b(1) has a non-zero value, then no more than one Form 8586 may be attached	Multiple Documents	Alert	1120S
F1120S-108	If Form 1120S, Schedule K, Line 12b(2) has a non-zero value, then no more than one Form 8586 may be attached	Multiple Documents	Alert	1120S
F1120S-109	If Form 1120S, Schedule A, Line 9a(iii), checkbox "Other" is checked, then "Other Valuing Closing Method Statement" [OtherValuingClosingMethodStatement] must be attached	Missing Document	Alert	1120S
F1120S-110	If Form 1120S, Schedule A, Line 9a(iii), checkbox "Other" is checked, then no more than one "Other Valuing Closing Method Statement" [OtherValuingClosingMethodStatement] must be attached	Multiple Documents	Alert	1120S
F1120S-111	If Form 1120S, Schedule K, Line 15h has a non-zero value, then "Reductions in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Missing Document	Alert	1120S
F1120S-112	If Form 1120S, Schedule K, Line 15h has a non-zero value, then no more than one "Reductions in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Multiple Documents	Alert	1120S
F1120S-125	There may be no more than one "Nonaccrual Experience Method Schedule" [NonaccrualExperienceMethodSchedule] attached to Form 1120S, Line 1a.	Multiple Documents	Alert	1120S
F1120S-127	There may be no more than one "Stock Ownership In Foreign Corporations Statement" [StockOwnershipForeignCorpStatement] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-128	There may be no more than one "Election to Amortize Start-Up Expenditures Statement" [StartupExpendituresAmortizationStatement] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-129	There may be no more than one "Election to Amortize Organizational Expenditures Statement" [OrganizationalExpendituresAmortizationStatement] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-130	There may be no more than one "Mark-to-Market Accounting Method Election" [MarkToMarketAccountingMethodElection] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-131	There may be no more than one "De Minimis Exception Election" [DeMinimisExceptionElection] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-132	There may be no more than one "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-133	There may be no more than one "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-134	There may be no more than one "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-135	There may be no more than one "Controlled Foreign Partnership Reporting Statement" [ControlledForeignPartnershipReportingStatement] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-136	There may be no more than one "Certificate for Members of a Controlled Group Statement" [CertificateForMembersOfControlledGroupStatement] attached to Form 1120S.	Multiple Documents	Alert	1120S
F1120S-138	There can be no more than one "Tax Shelter Disclosure Supporting Info Statement" [TaxShelterDisclosureSupportingInfoStatement] attached to Form 1120S.	Multiple Documents	Alert	1120S
SD-F1120S-001	If Schedule D (Form 1120S), Line 1(a) has a non-zero value, then no more than one "Non-Business Bad Debt Deduction Statement" [BadDebtDeductionStatement] may be attached.	Multiple Documents	Alert	1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
SD-F1120S-002	If Schedule D (Form1120S) Line 1(e) has a non-zero value, then no more than one "Short Term Capital Gains and Losses Explanation" [CostOtherThanActualCashCostStatement] may be attached.	Multiple Documents	Alert	1120S
SD-F1120S-003	If Schedule D (Form1120S) Line 7, column (e) has a non-zero value, then no more than one "Other basis for Long Term Capital Gains and Losses Explanation" [CostOtherThanActualCashCostStatement] may be attached.	Multiple Documents	Alert	1120S
SD-F1120S-004	If Schedule D (Form1120S) Line 7, column (g) has a non-zero value, then no more than one "Sale or Exchange of Partnership Interest with Unrealized Appreciation of Collectibles Statement" [StatementRequiredUnderRegSect1_1h_1e] may be attached.	Multiple Documents	Alert	1120S
SD-F1120S-005	If Schedule D (Form1120S), Part III, Line 16 has a non-zero value, then no more than one "Taxable Income Computation Schedule" [TaxableIncomeComputationSchedule] may be attached.	Multiple Documents	Alert	1120S
SD-F1120S-006	If Schedule D (Form1120S), Line 15 has a non-zero value, then no more than one "Excess of Recognized Built-in Gains Computation" [ExcessOfRecognizedBuiltInGainComputationAtt] may be attached.	Multiple Documents	Alert	1120S
SK1-F1120S-001	There may be no more than one "Supplemental Information Statement" [SupplementalInformationStatement] attached to each Schedule K-1(Form 1120S) Line 23.	Multiple Documents	Alert	1120S
F851-001	If Form 851, Part III, Line c, checkbox "Yes" is checked, then "Basis Reduction on Deconsolidation under Section 1.1502-20(b) Statement" [BasisReductionDeconsolidationUnderSect1150220bStmt] must be attached	Missing Document	Alert	1120
F851-002	If Form 851, Part III, Line c, checkbox "Yes" is checked, then no more than one "Basis Reduction on Deconsolidation under Section 1.1502-20(b) Statement" [BasisReductionDeconsolidationUnderSect1150220bStmt] must be attached.	Multiple Documents	Alert	1120
F851-003	If Form 851, Part III, Line (d), checkbox "Yes" is checked, then "Allowed Loss Under Section 1.1502-20(c) Statement" [AllowedLossUnderSection1150220cStmt] must be attached.	Missing Document	Alert	1120
F851-004	If Form 851, Part III, Line (d), checkbox "Yes" is checked, then no more than one "Allowed Loss Under Section 1.1502-20(c) Statement" [AllowedLossUnderSection1150220cStmt] must be attached.	Multiple Documents	Alert	1120
F926-001	If Form 926, Part III, Line 13 has a choice of 'Yes' indicated, then one or more "Recognize Income Under Temporary Regulations Statement" [RecognizeIncomeUnderTempRegulationsStatement] must be attached.	Missing Document	Alert	1120, 1120S
F1118-001	If Form 1118, Schedule D, Part I, Section A, Column 4 has a non-zero value, then "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Second-Tier Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-002	If Form 1118, Schedule D, Part I, Section A, Column 4 has a non-zero value, then no more than one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Second-Tier Foreign Corporation.	Multiple Documents	Alert	1120, 1120S
F1118-003	There can be no more than one "Currency Conversion Statement" [CurrencyConversionStatement] attached to each Form 1118 (there may be multiple 1118s).	Multiple Documents	Alert	1120, 1120S
F1118-004	If Form 1118, Schedule A, column 7 has a non-zero value then "Other Income Statement" [OtherIncomeStatement] must be attached for each Foreign country (or US possession).	Missing Document	Alert	1120, 1120S
F1118-005	If Form 1118, Schedule A, column 7 has a non-zero value then there must be no more than one "Other Income Statement" [OtherIncomeStatement] attached for each Foreign country (or US possession).	Multiple Documents	Alert	1120, 1120S
F1118-006	There may be no more than one "Financial Services Income Statement" [FinancialServicesIncomeStatement] attached to each Form 1118, checkbox "Financial Services Income".	Multiple Documents	Alert	1120, 1120S
F1118-007	If Form 1118, Schedule B, Part II, line 4 has a non-zero value, then "Total Carryover of Foreign Taxes Schedule" [TotalCarryoverOfForeignTaxesSchedule] must be attached.	Missing Document	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1118-008	If Form 1118, Schedule B, Part II, line 4 has a non-zero value, then no more than one "Total Carryover of Foreign Taxes Schedule" [TotalCarryoverOfForeignTaxesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F1118-009	If Form 1118, Schedule C, Part I, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-010	If Form 1118, Schedule C, Part I, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then no more than one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Foreign Corporation.	Multiple Documents	Alert	1120, 1120S
F1118-011	If Form 1118, Schedule C, Part II, Column 4 "Accumulated Profits for Tax Year Indicated", has a non-zero value, then "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-012	If Form 1118, Schedule C, Part II, column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then no more than one "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Foreign Corporation.	Multiple Documents	Alert	1120, 1120S
F1118-013	If Form 1118, Schedule C, Part III, Column 4 "E&P for Tax Year Indicated" has a non-zero value, then "Earnings & Profits Schedule" [EarningsAndProfitsSchedule] must be attached for each Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-014	If Form 1118, Schedule C, Part III, Column 4 "E&P for Tax Year Indicated" has a non-zero value, then no more than one "Earnings & Profits Schedule" [EarningsAndProfitsSchedule] must be attached for each Foreign Corporation.	Multiple Documents	Alert	1120, 1120S
F1118-015	If Form 1118, Schedule D, Part I, Section B, Column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Second-Tier Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-016	If Form 1118, Schedule D, Part I, Section B, Column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then no more than one "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Second-Tier Foreign Corporation.	Multiple Documents	Alert	1120, 1120S
F1118-017	If Form 1118, Schedule D, Part II, Section A, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value then "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Third-Tier Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-018	If Form 1118, Schedule D, Part II, Section A, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value then no more than one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Third-Tier Foreign Corporation.	Multiple Documents	Alert	1120, 1120S
F1118-019	If Form 1118, Schedule D, Part II, Section B, Column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Third-Tier Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-020	If Form 1118, Schedule D, Part II, Section B, Column 4 "Accumulated Profits for Tax Year Indicated" has a non-zero value, then no more than one "Accumulated Profits for Tax Year Schedule" [AccumulatedProfitsForTaxYearSchedule] must be attached for each Third-Tier Foreign Corporation.	Multiple Documents	Alert	1120, 1120S
F1118-021	If Form 1118, Schedule E, Part I, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Fourth-Tier Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-022	If Form 1118, Schedule E, Part I, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then no more than one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Fourth-Tier Foreign Corporation.	Multiple Documents	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1118-023	If Form 1118, Schedule E, Part II, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Fifth -Tier Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-024	If Form 1118, Schedule E, Part II, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then no more than one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Fifth -Tier Foreign Corporation.	Multiple Documents	Alert	1120, 1120S
F1118-025	If Form 1118, Schedule E, Part III, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Sixth -Tier Foreign Corporation.	Missing Document	Alert	1120, 1120S
F1118-026	If Form 1118, Schedule E, Part III, Column 4 "Post-1986 Undistributed Earnings" has a non-zero value, then no more than one "Post-1986 Undistributed Earnings Schedule" [Post1986UndistributedEarningsSchedule] must be attached for each Sixth -Tier Foreign Corporation.	Multiple Documents	Alert	1120, 1120S
F1118-027	If Form 1118, Schedule G, Line A has a non-zero value, then "Reduction of Taxes under Sec. 901(e) Schedule" [ReductionOfTaxesUnderSection901eSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F1118-028	If Form 1118, Schedule G, Line A has a non-zero value, then no more than one "Reduction of Taxes under Sec. 901(e) Schedule" [ReductionOfTaxesUnderSection901eSchedule] must be attached	Multiple Documents	Alert	1120, 1120S
F1118-029	If Form 1118, Schedule G, Line D has a non-zero value, then "Reduction of Taxes for Sec. 6038(c) Penalty Schedule" [ReductionOfTaxesForSection6038cPenaltySchedule] must be attached.	Missing Document	Alert	1120, 1120S
F1118-030	If Form 1118, Schedule G, Line D has a non-zero value, then no more than one "Reduction of Taxes for Sec. 6038(c) Penalty Schedule" [ReductionOfTaxesForSection6038cPenaltySchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F1118-031	If Form 1118, Schedule G, Line E has a non-zero value, then one or more "Other Reduction of Taxes Schedules" [OtherReductionOfTaxesSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F1118-032	There can be no more than one Form 1118, Schedule H present in the return. If present, it must be in the first occurrence of the Form 1118 data. It must not be present in any other Form 1118 data, when multiple Form 1118 data is provided	Incorrect Data	Alert	1120, 1120S
F1118-033	There can be no more than one Form 1118, Schedule B, Part III present in the return. If present, it must be in the first occurrence of the Form 1118 data. It must not be present in any other Form1118 data, when multiple Form 1118 data is provided.	Incorrect Data	Alert	1120, 1120S
SI-F1118-001	If Form 1118, Schedule I, Part II, line 4 has a non-zero value, then "Carryover or Carryback of Disallowed Credits Statement" [CarryoverOrCarrybackOfDisallowedCredits] must be attached.	Missing Document	Alert	1120, 1120S
SI-F1118-002	If Form 1118, Schedule I, Part II, line 4 has a non-zero value, then no more than one "Carryover or Carryback of Disallowed Credits Statement" [CarryoverOrCarrybackOfDisallowedCredits] must be attached.	Multiple Documents	Alert	1120, 1120S
SI-F1118-003	There can be no more than one "Currency Conversion Statement" [CurrencyConversionStatement] attached to each Schedule I (Form 1118).	Multiple Documents	Alert	1120, 1120S
SI-F1118-004	If Schedule I (Form 1118), Part I "Foreign Oil and Gas Extraction Income and Taxes", Column 12 has a non zero value for any Foreign Country(for any row), then "Foreign Oil and Gas Extraction Taxes Paid or Accrued Schedule" [ForeignOilGasExtractionTaxesPaidOrAccruedSchedule] must be attached for each Foreign Country.	Missing Document	Alert	1120, 1120S
SI-F1118-005	If Schedule I (Form 1118), Part I "Foreign Oil and Gas Extraction Income and Taxes" Column 12 has a non zero value for any Foreign Country(for any row), then no more than one "Foreign Oil and Gas Extraction Taxes Paid or Accrued Schedule" [ForeignOilGasExtractionTaxesPaidOrAccruedSchedule] must be attached for each Foreign Country.	Multiple Documents	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
SI-F1118-006	If Schedule I (Form 1118), Part I "Foreign Oil and Gas Extraction Income and Taxes", Column 13 has a non zero value for any Foreign Country(for any row), then "Foreign Oil and Gas Extraction Taxes Deemed Paid Schedule" [ForeignOilGasExtractionTaxesDeemedPaidSchedule] must be attached for each Foreign Country.	Missing Document	Alert	1120, 1120S
SI-F1118-007	If Schedule I (Form 1118), Part I "Foreign Oil and Gas Extraction Income and Taxes", Column 13 has a non zero value for any Foreign Country(for any row), then no more than one "Foreign Oil and Gas Extraction Taxes Deemed Paid Schedule" [ForeignOilGasExtractionTaxesDeemedPaidSchedule] must be attached for each Foreign Country.	Multiple Documents	Alert	1120, 1120S
SJ-F1118-001	There can be no more than one "Annual Recapture Revocable Election Statement" [AnnualRecaptureRevocableElectionStatement] attached to each Schedule J (Form 1118).	Multiple Documents	Alert	1120, 1120S
F3468-001	If Form 3468, Line 5, dotted line contains the value "TRA" ("taxReformIndicator" has the value "TRA"), then "Allowable Credit Statement" [AllowableCreditStatement] must be attached to Form 3468, Line 5.	Missing Document	Alert	1120, 1120S
F3468-002	If Form 3468, Line 5, dotted line contains the value "TRA" ("taxReformIndicator" has the value "TRA"), then no more than one "Allowable Credit Statement" [AllowableCreditStatement] must be attached to Form 3468, Line 5.	Multiple Documents	Alert	1120, 1120S
F3800-001	If Form 3800, Line 6, has a non-zero value, then "Carryforward General Business Credit Computation Statement" [CarryforwardGeneralBusinessCr] must be attached.	Missing Document	Alert	1120
F3800-002	If Form 3800, Line 6, has a non-zero value, then no more than one "Carryforward General Business Credit Computation Statement" [CarryforwardGeneralBusinessCr] must be attached.	Multiple Documents	Alert	1120
F3800-005	If Form 3800, Line 19 has a non-zero value, then "General Business Credit Computation Statement" [GenBusinessCreditComputation] must be attached	Missing Document	Alert	1120
F3800-006	If Form 3800, Line 19 has a non-zero value, then no more than one "General Business Credit Computation Statement" [GenBusinessCreditComputation] must be attached	Multiple Documents	Alert	1120
F4136-001	If Form 4136, Line 3 checkbox is checked, then no more than one "Diesel Fuel With Visible Evidence of Dye Explanation" [EvidenceOfDyedDieselFuelStatement] may be attached.	Multiple Documents	Alert	1120, 1120S
F4136-002	If Form 4136, Line 4 checkbox is checked then no more than one "Kerosene With Visible Evidence of Dye Explanation" [EvidenceOfDyedKeroseneStatement] may be attached.	Multiple Documents	Alert	1120, 1120S
F4136-003	If Form 4136, Line 6 checkbox is checked, then no more than one "Diesel Fuel with Visible Evidence of Dye Sold Explanation" [EvidenceOfDyedDieselFuelSoldStatement] may be attached.	Multiple Documents	Alert	1120, 1120S
F4136-004	If Form 4136, Line 6 b(d) has a non-zero value, then no more than one "Persons To Whom Undyed Diesel Fuel Sold Statement" [ToWhomDieselFuelSoldStatement] may be attached.	Multiple Documents	Alert	1120, 1120S
F4136-005	If Form 4136, Line 7 checkbox is checked, then no more than one "Kerosene Fuel Sales with Visible Evidence of Dye Explanation" [EvidenceOfDyedKeroseneSoldStatement] may be attached.	Multiple Documents	Alert	1120, 1120S
F4136-006	If Form 4136, Line 7a(c) OR Line 7b(c) has a non-zero value, then no more than one "Persons To Whom Undyed Kerosene Fuel Sold Statement" [ToWhomKeroseneFuelSoldStatement] may be attached	Multiple Documents	Alert	1120, 1120S
F4255-001	If Form 4255, Line 10 has a non-zero value, then one or more "Recapture Tax Statements" [RecaptureTaxStatement] must be attached.	Missing Document	Alert	1120, 1120S
F4562-001	There may be no more than one "50-Year GDS Deduction Statement" [50YearGDSDeductionStatement] attached to each Form 4562, Line 15.	Multiple Documents	Alert	1120, 1120S
F4562-002	There may be no more than one "50-Year ADS Deduction Statement" [50YearADSDeductionStatement] attached to each Form 4562, Line 16.	Multiple Documents	Alert	1120, 1120S
F4562-003	There may be no more than one "Section 168 (f)(1) Property Explanation statement" [Section168f1PropertyExplanationStatement] attached to each Form 4562, Line 18.	Multiple Documents	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F4562-004	There may be no more than one "Amortization Election Statement" [AmortizationElectionStatement] attached to each Form 4562, Line 40.	Multiple Documents	Alert	1120, 1120S
F4797-001	There may be no more than one "Securities or Commodities Held by a Trader - Mark-To-Market Election" [SecuritiesOrCommoditiesHeldByATraderMarkToMarket] attached to Form 4797.	Multiple Documents	Alert	1120, 1120S
F5471-004	If Form 5471, Schedule C, Line 8, Columns "Functional Currency" or "US Dollars" has a non-zero value, then no more than one "Other Income Statement" [OtherIncomeForm5471Statement] must be attached.	Multiple Documents	Alert	1120, 1120S
F5471-006	If Form 5471, Schedule C, Line 16, Columns "Functional Currency" or "US Dollars" has a non-zero value, then no more than one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached .	Multiple Documents	Alert	1120, 1120S
F5471-008	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then no more than one "Other Current Assets Statement" [OtherCurrentAssetsStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F5471-011	If Form 5471, Schedule H, Line 2h, Columns "Net Additions" or "Net Subtractions" has a non-zero value, then no more than one "Earnings and Profits Other Adjustments Statement" [EarningsAndProfitsOtherAdjStmnt] must be attached.	Multiple Documents	Alert	1120, 1120S
F5471-012	There can be no more than one "Name Change Explanation Statement" [NameChangeExplanation] attached to each Form 5471,Item "Name of person filing this return" [PersonFilingThisReturn].	Multiple Documents	Alert	1120, 1120S
F5471-013	There can be no more than one "Income Tax Returns Statement" [IncomeTaxReturnsStatement] Statement attached to each Form 5471, Item D.	Multiple Documents	Alert	1120, 1120S
F5471-015	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then no more than one "Investment In Subsidiaries Statement" [InvestmentInSubsidiariesStmnt] must be attached.	Multiple Documents	Alert	1120, 1120S
F5471-017	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then no more than one "Other Investments Statement" [OtherInvestmentStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F5471-019	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then no more than one "Other Assets Statement" [OtherAssetsStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F5471-021	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then no more than one "Other Current Liabilities Statement" [OtherCurrentLiabilitiesStmnt] must be attached.	Multiple Documents	Alert	1120, 1120S
F5471-023	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then no more than one "Other Liabilities Statement" [OtherLiabilitiesStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F5471-024	If Form 5471, Schedule F, Line 19, Column (a) or Column (b) has a non-zero value, then no more than one "Paid-In or Capital Surplus Reconciliation Statement[PaidInOrCapSurplusRecncIStmnt] must be attached.	Multiple Documents	Alert	1120, 1120S
SO-F5471-001	There can be no more than one "Statement if Return is required because shareholders became U.S. person" [ShareholdersBecameUSPersonStatement] attached to each Schedule O (Form 5471).	Multiple Documents	Alert	1120, 1120S
SO-F5471-002	There can be no more than one "Statement if Return Filed For Prior Three Years" [ReturnFiledForPriorThreeYearsStatement] attached to each Schedule O (Form 5471).	Multiple Documents	Alert	1120, 1120S
SO-F5471-003	There can be no more than one "Organization Chart Statement" [OrganizationChartStatement] attached to each Schedule O (Form 5471).	Multiple Documents	Alert	1120, 1120S
F5472-002	If Form 5472, Part II, Line 3a , "Name of the ultimate indirect 25% foreign shareholder" is provided (ForeignShareHolderName has a value) , then no more than one "Attribution of Ownership Explanation Statement" [AttributionOfOwnershipExplanationStatement] must be attached to Form 5472 Line 3.	Multiple Documents	Alert	1120, 1120S
F5472-003	There can be no more than one "Exchange Rate Schedule Statement" [ExchangeRateSchedule] attached to each Form 5472.	Multiple Documents	Alert	1120, 1120S
F5472-005	If Form 5472, Part I, Line 1h checkbox is checked, then no more than one "Reporting Corporations Under Section 6038A or on a Consolidated Form 5472 Schedule" [ReportingCorpsUnderSect6038AOrOnAConsolidatedForm5472Schedule] must be attached.	Multiple Documents	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F5472-007	If Form 5472, Part V checkbox is checked, then no more than one "Non-monetary and Less-Than-Full Consideration Transactions between the Reporting Corporation and the Foreign Related Party Statement" [NonMonetaryAndLessThanFullConsiderationTransactionsStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F5472-009	If Form 5472, Part VI, Line 1 and Line 2a both have a checkbox "Yes" checked, then no more than one "Difference Between Basis or Inventory Cost and Customs Value Statement" [DifferenceBetweenBasisOrInventoryCostAndCustomsValueStatement] must be attached to Form 5472, Part VI, Line 2a.	Multiple Documents	Alert	1120, 1120S
F5713-001	There can be no more than one "Common Taxable Year Election Statement" [CommonTaxableYearElectionStmt] attached to each Form 5713, Line 4b.	Multiple Documents	Alert	1120, 1120S
F5713-002	If Form 5713, Part I, Line11, has a choice of 'Yes' indicated, then "Boycott Requests Statement" [BoycottRequestsStatement] must be attached.	Missing Document	Alert	1120, 1120S
F5713-003	If Form 5713, Part I, Line11, has a choice of 'Yes' indicated, then no more than one "Boycott Requests Statement" [BoycottRequestsStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F5713-004	If Form 5713, Part I, Line 12, has a choice of 'Yes' indicated, then "Boycott Agreements Statement" [BoycottAgreementsStatement] must be attached.	Missing Document	Alert	1120, 1120S
F5713-005	If Form 5713, Part I, Line12, has a choice of 'Yes' indicated, then no more than one "Boycott Agreements Statement" [BoycottAgreementsStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F6252-001	If Form 6252, Part III, checkbox 29e is checked, then "Explanation of Disposition Not to Avoid Tax Statement" [ExplanationOfDisposNotToAvoidTaxStatement] must be attached.	Missing Document	Alert	1120, 1120S
F6252-002	If Form 6252, Part III, checkbox 29e is checked, then no more than one "Explanation of Disposition Not to Avoid Tax Statement" [ExplanationOfDisposNotToAvoidTaxStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F6252-003	There can be no more than one "Computation of Gain Schedule" [ComputationOfGainSchedule] attached to each Form 6252, Line 5.	Multiple Documents	Alert	1120, 1120S
F6781-001	If Form 6781, Line 11a(h) or Line 11b(h) or Line 11b(i) has a non-zero value, then "Short/Long-Term Losses Schedule" [ShortLongTermLosses Schedule] must be attached.	Missing Document	Alert	1120, 1120S
F6781-002	If Form 6781, Line 11a(h) or Line 11b(h) or Line 11b(i) has a non-zero value, then no more than one "Short/Long-Term Losses Schedule " [ShortLongTermLosses Schedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F6781-004	If Form 6781, Part II, Line 10a or Line 12a has a value, then "Straddles and Components Schedule" [StraddlesAndComponentsSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F6781-005	If Form 6781, Part II, Line 10a or Line 12a has a value, then no more than one "Straddles and Components Schedule" [StraddlesAndComponentsSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F6781-006	If Form 6781, Part II, Line 13a(f) or Line 13b(f) or Line 13b(g) has a non-zero value, then "Short/Long-Term Gains Schedule " [ShortLongTermGains Schedule] must be attached.	Missing Document	Alert	1120, 1120S
F6781-007	If Form 6781, Part II, Line 13a(f) or Line 13b(f) or Line 13b(g) has a non-zero value, then no more than one "Short/Long-Term Gains Schedule " [ShortLongTermGains Schedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F6781-008	There can be no more than one "List of Foreign Currency Contracts Statement" [ListOfForeignCurrencyContractsStatement] attached to each Form 6781.	Multiple Documents	Alert	1120, 1120S
F6781-009	There can be no more than one "Explanation of Form 1099-B Adjustments Schedule" [ExplanationOfForm1099BAdjustmentsSchedule] attached to each Form 6781, Part I, Line 4(c).	Multiple Documents	Alert	1120, 1120S
F6781-010	If Form 6781, checkbox "C" (Mixed Straddle Account Election Box) is checked, then "Mixed Straddle Account Election Statement" [MixedStraddleAccountElectionStatement] must be attached	Missing Document	Alert	1120, 1120S
F6781-011	If Form 6781, checkbox "C" (Mixed Straddle Account Election Box) is checked, then no more than one "Mixed Straddle Account Election Statement" [MixedStraddleAccountElectionStatement] must be attached.	Multiple Documents	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8283-001	If Form 8283, Part II, Line 3a or Line 3b or Line 3c has a choice of 'Yes' or 'No' indicated, then one or more "Restricted Use Explanation Statement" [RestrictedUseStatement] must be attached.	Missing Document	Alert	1120, 1120S
F8586-002	If Form 8586, Line 4 has a non-zero value, then no more than one "Pass-Through Entity Schedule for Current Year Credit Attributable to More Than One Building" [PassThroughEntitySchedule] may be attached.	Multiple Documents	Alert	1120, 1120S
F8586-003	If Form 8586, Line 5 has a non-zero value, then no more than one "Pass-Through Entity Schedule for Credits from More Than One Pass-Through Entity" [OverOnePassThroughEntitySchedule] may be attached.	Multiple Documents	Alert	1120, 1120S
F8609-003	There can be no more than one "Month the Building is Placed in Service Election" [MonthBuildingPlacedInServiceElection] attached to each Form 8609.	Multiple Documents	Alert	1120, 1120S
F8621-001	One "Shareholder's Stock Ownership Attachment" [ShareholdersStockOwnershipAtt] must be attached for each Form 8621.	Missing Document	Alert	1120, 1120S
F8621-002	Only one "Shareholder's Stock Ownership Attachment" [ShareholdersStockOwnershipAtt] must be attached for each Form 8621.	Multiple Documents	Alert	1120, 1120S
F8621-003	If Form 8621, Part I, Item C, Checkbox "Deemed Dividend Election" is checked, then "Deemed Dividend Election Statement" [DeemedDividendElectionStatement] must be attached.	Missing Document	Alert	1120, 1120S
F8621-004	If Form 8621, Part I, Item C, Checkbox "Deemed Dividend Election" is checked, then no more than one "Deemed Dividend Election Statement" [DeemedDividendElectionStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F8621-005	There can be no more than one "QEF Distribution Statement" [QEFDistributionStatement] attached to each Form 8621.	Multiple Documents	Alert	1120, 1120S
F8621-006	There can be no more than one "Taxation of Excess Distribution Statement" [TaxationOfExcessDistributionStmnt] attached to each Form 8621.	Multiple Documents	Alert	1120, 1120S
F8824-001	There may be no more than one "Realized and Recognized Gain in Multi-Asset Exchanges Statement" [RealizedAndRecognizedGainInMultiAssetExchangesStmnt] attached to Form 8824.	Multiple Documents	Alert	1120, 1120S
F8824-002	If Form 8824, checkbox 11c is checked, then "Principal Purpose of Related Party Exchange statement" [PrincipalPurposeOfRelatedPartyExchangeStatement] must be attached.	Missing Document	Alert	1120, 1120S
F8824-003	If Form 8824, checkbox 11c is checked, then no more than one "Principal Purpose of Related Party Exchange statement" [PrincipalPurposeOfRelatedPartyExchangeStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F8827-001	If Form 8827, Line 8 has a non-zero value, then "Computation of Minimum Tax Credit Statement" [ComputationOfMinimumTaxCreditStmnt] must be attached.	Missing Document	Alert	1120, 1120S
F8827-002	If Form 8827, Line 8 has a non-zero value, then no more than one "Computation of Minimum Tax Credit Statement" [ComputationOfMinimumTaxCreditStmnt] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-001	If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then either one "Itemized Ordinary Income Loss Statement" [ItemizedOrdinaryIncomeLossStatement2] must be attached to Form 1120S, Line 5 OR one "10% Interest Owned in Foreign Partnership Statement" [Owned10PercentInterestInForeignPartnershipStatement] must be attached to Schedule N (Form 1120), Line 3.	Missing Document	Alert	1120S
F8865-002	If Form 8865, Line G2 check box "Form 1065 or 1065-B" is checked, then one "Other Income Schedule" [ItemizedOtherIncomeSchedule], must be attached to Form 1120, Line 10 OR one "Other Deductions Schedule" [ItemizedOtherDeductionsSchedule] must be attached to Form 1120, Line 26 OR one "10% Interest Owned in Foreign Partnership Statement" [Owned10PercentInterestInForeignPartnershipStatement] must be attached to Schedule N (Form 1120), Line 3.	Missing Document	Alert	1120

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8865-004	If Form 8865, Schedule B, Line 4 has a non-zero value, then "Itemized Ordinary Income (Loss) Statement" [ItemizedOrdinaryIncomeLossStatement] must be attached.	Missing Document	Alert	1120, 1120S
F8865-005	If Form 8865, Schedule B, Line 4 has a non-zero value, then no more than one "Itemized Ordinary Income (Loss) Statement" [ItemizedOrdinaryIncomeLossStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-006	If Form 8865, Schedule B, Line 20 has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Alert	1120, 1120S
F8865-007	If Form 8865, Schedule B, Line 20 has a non-zero value, then no more than one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-008	If Form 8865, Schedule L, Line 6b or Line 6d has a non-zero value, then "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-009	If Form 8865, Schedule L, Line 6b or Line 6d has a non-zero value, then no more than one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-015	There can be no more than one "Multiple Category 1 Filers Statement" [MultipleCategory1FilersStatement] attached to each Form 8865.	Multiple Documents	Alert	1120, 1120S
F8865-016	There can be no more than one "Functional Currency and Exchange Rate QBU Statement" [FunctionalCurrencyAndExchangeRateQBUSTatement] attached to each Form 8865, Item F8.	Multiple Documents	Alert	1120, 1120S
F8865-017	There can be no more than one "Gross Receipts Installment Sales Schedule" [GrossReceiptsInstallmentSalesSchedule] attached to each Form 8865, Schedule B, Line 1a.	Multiple Documents	Alert	1120, 1120S
F8865-018	There can be no more than one "Bad Debt Statement" [BadDebtStatement] attached to each Form 8865, Schedule D, Part I.	Multiple Documents	Alert	1120, 1120S
F8865-021	There can be no more than one "Distributions of Money Statement" [DistributionsOfMoneyStatement] attached to each Form 8865, Schedule K, Line 22.	Multiple Documents	Alert	1120, 1120S
F8865-023	If Form 8865, Schedule L, Line 6b and Line 6d both have a non-zero value, then one "Itemized Other Current Assets Schedule" [ItemizedOtherCurrentAssetsSchedule] must be attached to either Line 6b or Line 6d but not both.	Multiple Documents	Alert	1120, 1120S
F8865-026	If Form 8865, Line G6 has a non-zero value, then "Foreign Disregarded Entities Schedule" [ForeignDisregardedEntitiesSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-027	If Form 8865, Line G6 has a non-zero value, then no more than one "Foreign Disregarded Entities Schedule" [ForeignDisregardedEntitiesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-031	If Form 8865, Schedule B, Line 7 has a non-zero value, then "Itemized Other Income (Loss) Schedule" [ItemizedOtherIncomeLossSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-032	If Form 8865, Schedule B, Line 7 has a non-zero value, then no more than one "Itemized Other Income (Loss) Schedule" [ItemizedOtherIncomeLossSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-033	If Form 8865, Schedule L, Line 8b or Line 8d has a non-zero value, then "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-034	If Form 8865, Schedule L, Line 8b or Line 8d has a non-zero value, then no more than one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-035	If Form 8865, Schedule L, Line 13b or Line 13d has a non-zero value, then "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-036	If Form 8865, Schedule L, Line 13b or Line 13d has a non-zero value, then no more than one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-037	If Form 8865, Schedule L, Line 17b or Line 17d has a non-zero value, then "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8865-038	If Form 8865, Schedule L, Line 17b or Line 17d has a non-zero value, then no more than one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-039	If Form 8865, Schedule L, Line 20b or Line 20d has a non-zero value, then "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-040	If Form 8865, Schedule L, Line 20b or Line 20d has a non-zero value, then no more than one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-041	If Form 8865, Schedule K, Line 3b has a non-zero value, then "Expenses from Other Rental Activities Statement" [ExpensesFromOtherRentalActivitiesStatement] must be attached.	Missing Document	Alert	1120, 1120S
F8865-042	If Form 8865, Schedule K, Line 3b has a non-zero value, then no more than one "Expenses from Other Rental Activities Statement" [ExpensesFromOtherRentalActivitiesStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-043	If Form 8865, Schedule K, Line 4f has a non-zero value, then "Other Portfolio Income (loss) Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Missing Document	Alert	1120, 1120S
F8865-044	If Form 8865, Schedule K, Line 4f has a non-zero value, then no more than one "Other Portfolio Income (loss) Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-045	If Form 8865, Schedule K, Line 7 has a non-zero value, then "Itemized Other Income (Loss) Schedule" [ItemizedOtherIncomeLossSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-046	If Form 8865, Schedule K, Line 7 has a non-zero value, then no more than one "Itemized Other Income (Loss) Schedule" [ItemizedOtherIncomeLossSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-047	If Form 8865, Schedule K, Line 8 has a non-zero value, then "Charitable Contributions Schedule" [CharitableContributionSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-048	If Form 8865, Schedule K, Line 8 has a non-zero value, then no more than one "Charitable Contributions Schedule" [CharitableContributionSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-049	If Form 8865, Schedule K, Line 10 has a non-zero value, then "Itemized Schedule of Deductions Related to Portfolio Income (loss) Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Missing Document	Alert	1120, 1120S
F8865-050	If Form 8865, Schedule K, Line 10 has a non-zero value, then no more than one "Itemized Schedule of Deductions Related to Portfolio Income (loss) Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-051	If Form 8865, Schedule K, Line 11 has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Alert	1120, 1120S
F8865-052	If Form 8865, Schedule K, Line 11 has a non-zero value, then no more than one "Itemized Other Deductions Schedule" [ItemizedOtherDeductionsSchedule2] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-053	If Form 8865, Schedule K, Line 16e has a non-zero value, then "Other Adjustments and Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceItemsSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-054	If Form 8865, Schedule K, Line 16e has a non-zero value, then no more than one "Other Adjustments and Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceItemsSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-055	If Form 8865, Schedule K, Line 17c has a non-zero value, then "Gross Income Sourced at Partner Level Schedule" [GrossIncomeSourcedAtPartnerLevelSchedule] must be attached	Missing Document	Alert	1120, 1120S
F8865-056	If Form 8865, Schedule K, Line 17c has a non-zero value, then no more than one "Gross Income Sourced at Partner Level Schedule" [GrossIncomeSourcedAtPartnerLevelSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-057	If Form 8865, Schedule K, Line 17d(2) has a non-zero value, then "Foreign Gross Income at Partnership Level Listed Categories Schedule" [ForeignGrossIncomeAtPartnershipLevelListedCategoriesSchedule] must be attached.	Missing Document	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8865-058	If Form 8865, Schedule K, Line 17d(2) has a non-zero value, then no more than one "Foreign Gross Income at Partnership Level Listed Categories Schedule" [ForeignGrossIncomeAtPartnershipLevelListedCategoriesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-059	If Form 8865, Schedule K, Line 17f(2) has a non-zero value, then "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-060	If Form 8865, Schedule K, Line 17f(2) has a non-zero value, then no more than one "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-061	If Form 8865, Schedule K, Line 17g has a non-zero value, then "Total Foreign Taxes Schedule" [TotalForeignTaxesSchedule8865] must be attached.	Missing Document	Alert	1120, 1120S
F8865-062	If Form 8865, Schedule K, Line 17g has a non-zero value, then no more than one "Total Foreign Taxes Schedule" [TotalForeignTaxesSchedule8865] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-063	If Form 8865, Schedule K, Line 17h has a non-zero value, then "Reduction in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Missing Document	Alert	1120, 1120S
F8865-064	If Form 8865, Schedule K, Line 17h has a non-zero value, then no more than one "Reduction in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-065	If Form 8865, Schedule K, Line 23 has a non-zero value, then "Distributions of Property Other Than Money Statement" [DistributionsOfPropertyOtherThanMoneyStatement] must be attached.	Missing Document	Alert	1120, 1120S
F8865-066	If Form 8865, Schedule K, Line 23 has a non-zero value, then no more than one "Distributions of Property Other Than Money Statement" [DistributionsOfPropertyOtherThanMoneyStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
F8865-067	There can be no more than one "Other Basis Statement" [OtherBasisStatement] attached to each Form 8865, Schedule D, Part I.	Multiple Documents	Alert	1120, 1120S
F8865-068	There can be no more than one "Other Basis Statement" [OtherBasisStatement] attached to each Form 8865, Schedule D, Part II.	Multiple Documents	Alert	1120, 1120S
F8865-069	There can be no more than one "Sale or Exchange of Collectibles Statement" [SaleOrExchangeOfCollectiblesStatement] attached to each Form 8865, Schedule D, Part II.	Multiple Documents	Alert	1120, 1120S
F8865-070	There can be no more than one "REMIC Statement" [REMICStatement] attached to each Form 8865, Schedule K, Line 4f.	Multiple Documents	Alert	1120, 1120S
F8865-071	There can be no more than one "Low-Income Housing Credit Statement" [LowIncomeHousingCreditStatement] attached to each Form 8865, Schedule K, Line 12a(1) or Line 12a(2).	Multiple Documents	Alert	1120, 1120S
F8865-072	There can be no more than one "Qualified Rehabilitation Expenditures Statement" [QualifiedRehabilitationExpendituresStatement] attached to each Form 8865, Schedule K, Line 12b	Multiple Documents	Alert	1120, 1120S
F8865-075	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Non Conventional Fuel Source Credit Schedule" ["NonconventionalSourceFuelCreditSchedule"] attached.	Multiple Documents	Alert	1120, 1120S
F8865-076	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one "Itemized Other Credits Schedule" ["ItemizedOtherCreditsSchedule"] attached.	Multiple Documents	Alert	1120, 1120S
F8865-078	There can be no more than one "Adjusted Gain or Loss Schedule" [AdjustedGainLossSchedule] attached to each Form 8865, Schedule K, Line 16b.	Multiple Documents	Alert	1120, 1120S
F8865-079	There can be no more than one "Gross Income from Oil, Gas, and Geothermal Properties Statement" [GrossIncncOilGasGthrmIPropStmt] attached to each Form 8865, Schedule K, Line 16 d(1).	Multiple Documents	Alert	1120, 1120S
F8865-080	There can be no more than one "Deductions Allocable to Oil, Gas, and Geothermal Properties Statement" [DedAllcblOilGasGthrmIPropStmt] attached to each Form 8865, Schedule K, Line 16 d(2).	Multiple Documents	Alert	1120, 1120S
F8865-081	There can be no more than one "Other Items and Amounts Statement" [OtherItemsAndAmountsStatement] attached to each Form 8865, Schedule K, Line 24.	Multiple Documents	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
F8865-082	There can be no more than one "Reconciliation Statement" [ReconciliationStatement] attached to each Form 8865, Schedule M-2.	Multiple Documents	Alert	1120, 1120S
F8865-083	If Form 8865, Schedule L, Line 8b and Line 8d both have a non-zero value, then one "Itemized Other Investments Schedule" [ItemizedOtherInvestmentsSchedule] must be attached to either Line 8b or Line 8d but not both.	Multiple Documents	Alert	1120, 1120S
F8865-084	If Form 8865, Schedule L, Line 13b and Line 13d both have a non-zero value, then one "Itemized Other Assets Schedule" [ItemizedOtherAssetsSchedule] must be attached to either Line 13(b) or Line 13(c), but not both	Multiple Documents	Alert	1120, 1120S
F8865-085	If Form 8865, Schedule L, Line 17b and Line 17d both have a non-zero value, then one "Itemized Other Current Liabilities Schedule" [ItemizedOtherCurrentLiabilitiesSchedule] must be attached to either Line 17b or Line 17d, but not both	Multiple Documents	Alert	1120, 1120S
F8865-086	If Form 8865, Schedule L, Line 20b and Line 20d both have a non-zero value, then one "Itemized Other Liabilities Schedule" [ItemizedOtherLiabilitiesSchedule] must be attached to either Line 20b or Line 20d, but not both	Multiple Documents	Alert	1120, 1120S
F8865-087	If Form 8865, Schedule M, Line 2b(a) and Line 2b(b) both have a non-zero value, then one "Itemized Schedule of Listed Categories" [ItemizedListedCategoriesStatement] must be attached to either Line 2b(a) or Line 2b(b) but not both	Multiple Documents	Alert	1120, 1120S
F8865-099	If Form 8865, Schedule M, Line 2b(a) or Line 2b(b) has a non-zero value, then "Itemized Schedule of Listed Categories" [ItemizedListedCategoriesStatement] must be attached.	Missing Document	Alert	1120, 1120S
F8865-100	If Form 8865, Schedule M, Line 2b(a) or Line 2b(b) has a non-zero value, then no more than one "Itemized Schedule of Listed Categories" [ItemizedListedCategoriesStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
SK1-F8865-001	If Schedule K-1 (Form 8865), Line 4f has a non-zero value, then "Other Portfolio Income (loss) Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Missing Document	Alert	1120, 1120S
SK1-F8865-002	If Schedule K-1 (Form 8865), Line 4f has a non-zero value, then no more than one "Other Portfolio Income (loss) Statement" [OtherPortfolioIncomeLossStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
SK1-F8865-003	If Schedule K-1 (Form 8865), Line 7 has a non-zero value, then "Itemized Other Income (Loss) Schedule" [ItemizedOtherIncomeLossSchedule] must be attached.	Missing Document	Alert	1120, 1120S
SK1-F8865-004	If Schedule K-1 (Form 8865), Line 7 has a non-zero value, then no more than one "Itemized Other Income (Loss) Schedule" [ItemizedOtherIncomeLossSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
SK1-F8865-005	If Schedule K-1 (Form 8865), Line 8 has a non-zero value, then "Charitable Contribution Schedule" [CharitableContributionSchedule] must be attached.	Missing Document	Alert	1120, 1120S
SK1-F8865-006	If Schedule K-1 (Form 8865), Line 8 has a non-zero value, then no more than one "Charitable Contribution Schedule" [CharitableContributionSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
SK1-F8865-007	If Schedule K-1 (Form 8865), Line 10 has a non-zero value, then "Itemized Deductions Related to Portfolio Income Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Missing Document	Alert	1120, 1120S
SK1-F8865-008	If Schedule K-1 (Form 8865), Line 10 has a non-zero value, then no more than one "Itemized Deductions Related to Portfolio Income Statement" [ItemizedDeductionsPortfolioIncomeLossStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
SK1-F8865-009	If Schedule K-1 (Form 8865), Line 11 has a non-zero value, then "Itemized Other Deductions Schedule" [ItemizedOthedDeductionsSchedule2] must be attached.	Missing Document	Alert	1120, 1120S
SK1-F8865-010	If Schedule K-1 (Form 8865), Line 11 has a non-zero value, then no more than one "Itemized Other Deductions Schedule" [ItemizedOthedDeductionsSchedule2] must be attached.	Multiple Documents	Alert	1120, 1120S
SK1-F8865-011	If Schedule K-1 (Form 8865), Line 16e has a non-zero value, then "Other Adjustments and Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceltemsSchedule] must be attached.	Missing Document	Alert	1120, 1120S

Rule Number	Rule Text	Error Category	Severity	Tax Type
SK1-F8865-012	If Schedule K-1 (Form 8865), Line 16e has a non-zero value, then no more than one "Other Adjustments and Tax Preference Items Schedule" [OtherAdjustmentsAndTaxPreferenceItemsSchedule] must be attached	Multiple Documents	Alert	1120, 1120S
SK1-F8865-013	If Schedule K-1 (Form 8865), Line 17d(2) has a non-zero value, then "Foreign Gross Income at Partnership Level Listed Categories Schedule" [ForeignGrossIncomeAtPartnershipLevelListedCategoriesSchedule] must be attached.	Missing Document	Alert	1120, 1120S
SK1-F8865-014	If Schedule K-1 (Form 8865), Line 17d(2) has a non-zero value, then no more than one "Foreign Gross Income at Partnership Level Listed Categories Schedule" [ForeignGrossIncomeAtPartnershipLevelListedCategoriesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
SK1-F8865-015	If Schedule K-1 (Form 8865), Line 17 f(2) has a non-zero value, then "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached.	Missing Document	Alert	1120, 1120S
SK1-F8865-016	If Schedule K-1 (Form 8865), Line 17 f(2) has a non-zero value, then no more than one "Deductions Listed Categories Schedule" [DeductionsListedCategoriesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
SK1-F8865-017	If Schedule K-1 (Form 8865), Line 17h has a non-zero value, then "Reduction in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Missing Document	Alert	1120, 1120S
SK1-F8865-018	If Schedule K-1 (Form 8865), Line 17h has a non-zero value, then no more than one "Reduction in Taxes Schedule" [ReductionInTaxesSchedule] must be attached.	Multiple Documents	Alert	1120, 1120S
SO-F8865-001	If Schedule O (Form 8865), Part III checkbox "Yes" is checked, then "Transfer Statement" [TransferStatement] must be attached	Missing Document	Alert	1120, 1120S
SO-F8865-002	If Schedule O (Form 8865), Part III checkbox "Yes" is checked, then no more than one "Transfer Statement" [TransferStatement] must be attached.	Multiple Documents	Alert	1120, 1120S
SO-F8865-003	There can be no more than one "Contributed Property Statement" [ContributedPropertyStatement] attached to Schedule O(Form 8865), Part II, column (a) for each disposition in Part II, "Dispositions Reportable Under Section 6038B".	Multiple Documents	Alert	1120, 1120S
SO-F8865-004	There can be no more than one "Dates of Transfer Statement" [DatesOfTransferStatement] attached to Schedule O(Form 8865), Part II, column (b) for each disposition in Part II, "Dispositions Reportable Under Section 6038B".	Multiple Documents	Alert	1120, 1120S
SO-F8865-005	There can be no more than one "Amount of Recapture Calculation Statement" [AmtOfRecaptureCalculationStmnt] attached to Schedule O(Form 8865), Part II, column (h) for each disposition in Part II, "Dispositions Reportable Under Section 6038B".	Multiple Documents	Alert	1120, 1120S
R0000-025	If 'MultipleSoftwarePackagesUsed' in the Return Header is set to 'true', then 'softwareId' must be provided for each return document in the return ( attribute 'softwareId' of the document must have a value).	Missing Data	Alert	1120, 1120S