



---

**Commonwealth of Massachusetts**

---

**Department of Revenue**

---

# **Tax Year 2011 Composite Business Rules**

**Business Rules for Electronically Filing Form MA NRCR and M4868.**

Rule Number	Rule Text	Form	Changes
FNRCR-001	The Form MA NRCR, Summary Information, line 1 amount does not agree with the amount from Schedule E, Line 57.	NRCR	
FNRCR-003	The Form MA NRCR, Summary Information, line 4 amount does not agree with the amount from Schedule B, Line 5.	NRCR	
FNRCR-004	The Form MA NRCR, Summary Information, line 6 amount does not agree with the amount from Schedule B, Line 38.	NRCR	
FNRCR-005	The Form MA NRCR, Summary Information, line 7, Total taxable income amount has been calculated incorrectly.	NRCR	
FNRCR-006	The Form MA NRCR, Summary Information, line 8, tax on income amount has been calculated incorrectly.	NRCR	
FNRCR-007	The Form MA NRCR, Summary Information, line 9 amount does not agree with the amount from Schedule B, Line 39.	NRCR	
FNRCR-008	The Form MA NRCR, Summary Information, line 10, Tax on 12% income amount has been calculated incorrectly.	NRCR	
FNRCR-009	The Form MA NRCR, Summary Information, line 11 amount does not agree with the amount from Schedule D, <b>Line 22</b> .	NRCR	Edit
FNRCR-010	The Form MA NRCR, Summary Information, <b>line 14</b> , Total Income tax amount has been calculated incorrectly.	NRCR	Edit
FNRCR-011	The Form MA NRCR, Summary Information, <b>line 18</b> , Total Payments amount has been calculated incorrectly.	NRCR	Edit
FNRCR-012	The Form MA NRCR, Summary Information, <b>line 19</b> , overpayment amount has been calculated incorrectly.	NRCR	Edit
FNRCR-013	The Form MA NRCR, Summary Information, <b>line 21</b> , Refund amount has been calculated incorrectly.	NRCR	Edit
FNRCR-014	The Form MA NRCR, Summary Information, <b>line 22</b> , Tax Due amount has been calculated incorrectly.	NRCR	Edit
FNRCR-015	The Form MA NRCR, Summary Information, <b>line 26</b> , Total Balance Due amount has been calculated incorrectly.	NRCR	Edit
FNRCR-016	The Composite return payment settlement date is greater than the due date.	NRCR	
FNRCR-017	The Form MA NRCR, line 3, Other Income amount can not be negative.	NRCR	
SCH-B-001	The Schedule B, Part 1, line 4, total interest and dividends amount has been calculated incorrectly.	NRCR	
SCH-B-002	The Schedule B, Part 1, line 7, Subtotal amount has been calculated incorrectly.	NRCR	
SCH-B-003	The Schedule B, Part 1, line 9, Subtotal amount has been calculated incorrectly.	NRCR	
SCH-B-004	The Schedule B, Part 2, line 13 amount has been calculated incorrectly.	NRCR	
SCH-B-005	The Schedule B, Part 2, line 15, Subtotal amount has been calculated incorrectly.	NRCR	

Rule Number	Rule Text	Form	Changes
SCH-B-006	The Schedule B, Part 2, line 19 amount has been calculated incorrectly.	NRCR	
SCH-B-007	The Schedule B, Part 2, line 20, short term losses applied against interest and dividends amount has been calculated incorrectly.	NRCR	
SCH-B-008	The Schedule B, Part 2, line 21, available short-term losses amount has been calculated incorrectly.	NRCR	
SCH-B-009	The Schedule B, Part 2, line 23, short-term losses available for carryover amount has been calculated incorrectly.	NRCR	
SCH-B-010	The Schedule B, Part 2, line 24, short-term gains and long-term gains on collectibles amount does not agree with Schedule B, line 19.	NRCR	
SCH-B-011	The Schedule B, Part 2, line 26, subtotal amount has been calculated incorrectly.	NRCR	
SCH-B-012	The Schedule B, Part 2, line 27, long-term gains deduction amount has been calculated incorrectly.	NRCR	
SCH-B-013	The Schedule B, Part 2, line 28, short term-term gains after long-term gains deduction amount has been calculated incorrectly.	NRCR	
SCH-B-015	The Schedule B, Part 3, line 29 amount does not agree with Schedule B, line 9.	NRCR	
SCH-B-016	The Schedule B, Part 3, line 30, short-term losses applied against interest and dividends amount does not agree with Schedule B, line 20.	NRCR	
SCH-B-017	The Schedule B, Part 3, line 31, subtotal interest and dividends amount has been calculated incorrectly.	NRCR	
SCH-B-018	The Schedule B, Part 3, line 33, adjusted interest and dividends amount has been calculated incorrectly.	NRCR	
SCH-B-019	The Schedule B, Part 3, line 34 amount does not agree with Schedule B, line 28.	NRCR	
SCH-B-020	The Schedule B, Part 4, line 35, adjusted gross interest, dividends and certain capital gains amount has been calculated incorrectly.	NRCR	
SCH-B-021	The Schedule B, Part 4, line 37 amount has been calculated incorrectly.	NRCR	
SCH-B-022	The Schedule B, Part 4, line 39, taxable 12% capital gains amount has been calculated incorrectly.	NRCR	
SCH-B-023	The Schedule B, Part 4, line 40, available short-term losses for carryover amount does not agree with Schedule B, line 23.	NRCR	
SCH-B-024	The Schedule B, Part 4, line 38 amount has been calculated incorrectly.	NRCR	
SCH-D-001	The Schedule D, <b>line 9</b> amount has been calculated incorrectly.	NRCR	Edit
SCH-D-002	The Schedule D, <b>line 13</b> , subtotal amount has been calculated incorrectly.	NRCR	Edit
SCH-D-003	The Schedule D, <b>line 15</b> , subtotal amount has been calculated incorrectly.	NRCR	Edit
SCH-D-004	The Schedule D, <b>line 17</b> , subtotal amount has been calculated incorrectly.	NRCR	Edit
SCH-D-005	The Schedule D, <b>line 19</b> , subtotal amount has been calculated incorrectly	NRCR	Edit

Rule Number	Rule Text	Form	Changes
SCH-D-006	The Schedule D, <b>line 21</b> , taxable long-term capital gains amount has been calculated incorrectly	NRCR	Edit
SCH-D-007	The Schedule D, <b>line 22</b> , tax on long-term capital gains amount has been calculated incorrectly	NRCR	Edit
SCH-D-008	The Schedule D, <b>line 23</b> , available losses for carryover amount does not agree with Schedule D, line 16.	NRCR	Edit
F-M4868-001	An Extension must be filed no later than its due date.	Form M-4868	
F-M4868-002	The extension payment settlement date is greater than the due date.	Form M-4868	
F-M4868-003	The maximum number (2) of accepted fiduciary extensions Form M-4868 has been reached.	Form M-4868	
R0000-001	The return type must be specified for each return in the return header.	NRCR	
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	NRCR	
R0000-003	The return type (specified in the Return Header) and the return version (specified by the 'returnVersion' attribute of the 'Return' element) of the return must match the return type and the version supported by the Modernized e-File system.	NRCR	
R0000-004	SSN of the Preparer is invalid or missing.	NRCR	
R0000-005	EIN of the Preparer Firm is invalid or missing.	NRCR	
R0000-006	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).	NRCR	
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	NRCR	
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than or equal to the "Received Date".	NRCR	
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	NRCR	
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	NRCR	
R0000-012	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	NRCR	
R0000-013	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	NRCR	
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	NRCR	
R0000-015	The Whole Dollar method must be used.	NRCR	
R0000-016	The vendor code is invalid or missing	NRCR	

<b>Rule Number</b>	<b>Rule Text</b>	<b>Form</b>	<b>Changes</b>
R0000-017	The MACorporatePayment is missing one of the following: Routing Transit Number, Bank Account Number, or Payment Amount.	NRCR	
R0000-018	The Return ID associated with this FID has already been used in this file.	NRCR	
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	NRCR	
T0000-002	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	NRCR	
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	NRCR	
T0000-004	The ETIN or FID used to logon to EMS or selected on the internet must match the ETIN or FID found in the transmission header.	NRCR	
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	NRCR	
X0000-001	The XML data has failed schema validation	NRCR	
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	NRCR	
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	NRCR	
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	NRCR	
X0001-005	ReturnVersion attribute contained an invalid year/version combination	NRCR	
X0001-006	Return XML was malformed or invalid	NRCR	
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	NRCR	
X0001-008	The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code	NRCR	

## Change Log 1

Rule Number	Rule Text	Form	Changes
FNRRCR-009	The Form MA NRCR, Summary Information, line 11 amount does not agree with the amount from Schedule D, <b>Line 22</b> .	NRCR	Edit
FNRRCR-010	The Form MA NRCR, Summary Information, <b>line 14</b> , Total Income tax amount has been calculated incorrectly.	NRCR	Edit
FNRRCR-011	The Form MA NRCR, Summary Information, <b>line 18</b> , Total Payments amount has been calculated incorrectly.	NRCR	Edit
FNRRCR-012	The Form MA NRCR, Summary Information, <b>line 19</b> , overpayment amount has been calculated incorrectly.	NRCR	Edit
FNRRCR-013	The Form MA NRCR, Summary Information, <b>line 21</b> , Refund amount has been calculated incorrectly.	NRCR	Edit
FNRRCR-014	The Form MA NRCR, Summary Information, <b>line 22</b> , Tax Due amount has been calculated incorrectly.	NRCR	Edit
FNRRCR-015	The Form MA NRCR, Summary Information, <b>line 26</b> , Total Balance Due amount has been calculated incorrectly.	NRCR	Edit
SCH-D-001	The Schedule D, <b>line 9</b> amount has been calculated incorrectly.	NRCR	Edit
SCH-D-002	The Schedule D, <b>line 13</b> , subtotal amount has been calculated incorrectly.	NRCR	Edit
SCH-D-003	The Schedule D, <b>line 15</b> , subtotal amount has been calculated incorrectly.	NRCR	Edit
SCH-D-004	The Schedule D, <b>line 17</b> , subtotal amount has been calculated incorrectly.	NRCR	Edit
SCH-D-005	The Schedule D, <b>line 19</b> , subtotal amount has been calculated incorrectly.	NRCR	Edit
SCH-D-006	The Schedule D, <b>line 21</b> , taxable long-term capital gains amount has been calculated incorrectly.	NRCR	Edit
SCH-D-007	The Schedule D, <b>line 22</b> , tax on long-term capital gains amount has been calculated incorrectly.	NRCR	Edit
SCH-D-008	The Schedule D, <b>line 23</b> , available losses for carryover amount does not agree with Schedule D, line 16.	NRCR	Edit