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**Commonwealth of Massachusetts**

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**Department of Revenue**

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# **Tax Year 2011 Partnership Business Rules**

**Business Rules for Electronically Filing Forms 3 and M-8736.**

<b>Rule Number</b>	<b>Rule Text</b>	<b>Form</b>	<b>Changes</b>
F3-001	The Form 3, Massachusetts Ordinary Income or Loss, Line 16, subtotal amount has been calculated incorrectly.	Form 3	
F3-002	The Form 3, Massachusetts Ordinary Income or Loss, Line 18, subtotal amount has been calculated incorrectly.	Form 3	
F3-003	The Form 3, Massachusetts Ordinary Income or Loss, Line 20, Massachusetts Ordinary Income or Loss amount has been calculated incorrectly.	Form 3	
F3-004	The Form 3, Massachusetts Ordinary Income or Loss, Line 23, Adjusted Massachusetts Net Income or Loss from Rental Real Estate Activities amount has been calculated incorrectly.	Form 3	
F3-005	The Form 3, Massachusetts Ordinary Income or Loss, Line 26, Adjusted Massachusetts Net Income or Loss from Other Rental Activities amount has been calculated incorrectly.	Form 3	
F3-006	The Form 3, Apportionment Factors, Line 45, Apportionment Percentage amount has been calculated incorrectly.	Form 3	
F3-007	The Form 3, Apportionment Factors, Line 46, Massachusetts Apportionment Percentage amount has been calculated incorrectly.	Form 3	
F3-008	The Form 3 was received with no Amended Flag and an original Form 3 has already been filed.	Form 3	
F3-009	The Amended Form 3 was received where no original Form 3 has been filed.	Form 3	
F3-010	The Amended Form 3 was received where an Amended Form 3 has already been filed. If another Amended Form 3 must be filed it must be done so on paper	Form 3	
F3-011	The Form 3, Registration Information, Taxpayer Disclosure Statement is Yes but no Schedule TDS is attached.	Form 3	
F3-012	The Form 3, Part 1 Gross Income amount can not be less than zero.	Form 3	
F-M8736-001	Extension must be filed no later than its due date.	Form M8736	
R0000-001	The return type must be specified for each return in the return header.	Form 3	
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	Form 3	
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.	Form 3	
R0000-004	SSN of the Preparer is invalid or missing.	Form 3	
R0000-005	EIN of the Preparer Firm is invalid or missing.	Form 3	

<b>Rule Number</b>	<b>Rule Text</b>	<b>Form</b>	<b>Changes</b>
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).	Form 3	
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Form 3	
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Form 3	
R0000-009	"Tax Year" in the Return Header must equal processing year 2010.	Form 3	
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Form 3	
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.	Form 3	
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.	Form 3	
R0000-015	The Whole Dollar method must be used.	Form 3	
R0000-016	The vendor code is invalid or missing.	Form 3 Form M-8736	
R0000-017	The Taxpayer Identification Number on the domestic 3K-1 is invalid or missing.	Form 3	
R0000-018	The Return ID associated with this FID has already been used in this file.	Form 3	
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Form 3	
T0000-002	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Form 3	
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	Form 3	
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.	Form 3	
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	Form 3	
X0000-001	The XML data has failed schema validation	Form 3	
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	Form 3	
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	Form 3	
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Form 3	
X0001-005	ReturnVersion attribute contained an invalid year/version combination	Form 3	

<b>Rule Number</b>	<b>Rule Text</b>	<b>Form</b>	<b>Changes</b>
X0001-006	Return XML was malformed or invalid	Form 3	
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	Form 3	
X0001-008	The schemaLocation attribute of the return is not supported for this MIME X-eFileRoutingCode code	Form 3	