

## **Form 3 BUSINESS RULES - TAX YEAR 2004 Version 042205**

<b>Rule Number</b>	<b>Rule Text</b>	<b>Error Category</b>	<b>Severity</b>		<b>Changes</b>
F3-001	The Form 3, Massachusetts Ordinary Income or Loss, Line 4, subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-002	The Form 3, Massachusetts Ordinary Income or Loss, Line 6, subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-003	The Form 3, Massachusetts Ordinary Income or Loss, Line 8, Massachusetts Ordinary Income or Loss amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-004	The Form 3, Massachusetts Ordinary Income or Loss, Line 11, Adjusted Massachusetts Net Income or Loss from Rental Real Estate Activities amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-005	The Form 3, Massachusetts Ordinary Income or Loss, Line 14, Adjusted Massachusetts Net Income or Loss from Other Rental Activities amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-006	The Form 3, Apportionment Factors, Line 4, Apportionment Percentage amount has been calculated incorrectly.	Math Error	Reject	Form 3	
F3-007	The Form 3, Apportionment Factors, Line 5, Massachusetts Apportionment Percentage amount has been calculated incorrectly.	Math Error	Reject	Form 3	
SCH-3K-1-01	The Schedule 3K-1, Partners Distributive Share, Line 4, subtotal amount has been calculated incorrectly.	Math Error	Reject	Form 3	
R0000-001	The return type must be specified for each return in the return header.	Missing Data	Reject	Form 3	
R0000-002	The return version (attribute 'return Version' of the Return element) must be specified for each return in the return header.	Missing Data	Reject	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.	Data Mismatch	Reject	Form 3	
R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit
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).	Incorrect Data	Reject	Form 3	New
R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit & Rule Number Change
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-009	"Tax Year" in the Return Header must equal processing year 2005.	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Data Mismatch	Reject	Form 3	Rule Number Change

Rule Number	Rule Text	Error Category	Severity		Changes
R0000-011	The EIN for the return is not registered with the Massachusetts Department of Revenue for this tax type.	Incorrect Data	Reject	Form 3	Rule Number Change
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.	Incorrect Data	Reject	Form 3	Rule Number Change
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.	Data Mismatch	Reject	Form 3	Rule Number Change
R0000-014	The EIN for the return is not registered with the Massachusetts Department of Revenue.	Data Mismatch	Reject	Form 3	Rule Number Change
R0000-015	The Whole Dollar method must be used.	Data Mismatch	Reject	Form 3	Rule Number Change
T0000-001	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject	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).	Incorrect Data	Reject	Form 3	
T0000-003	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject	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.	Data Mismatch	Reject	Form 3	
T0000-005	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid value is "MEF".	Incorrect Data	Reject	Form 3	
X0000-001	The XML data has failed schema validation	XML Error	Reject	Form 3	
X0000-002	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject	Form 3	
X0000-003	The location specified for a return in the transmission manifest must be found in the transmission file.	Incorrect Data	Reject	Form 3	
X0000-004	The 'Content -Type' MIME Header for the return must be 'text/xml'.	Incorrect Data	Reject	Form 3	
X0001-005	ReturnVersion attribute contained an invalid year/version combination	Incorrect Data	Reject	Form 3	
X0001-006	Return XML was malformed or invalid	XML Error	Reject	Form 3	
X0001-007	The "schemaLocation" attribute of the return was missing or invalid	XML Error	Reject	Form 3	

### Business Rules Change Log Form 3

R0000-004	SSN of the Preparer is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit
R0000-005	EIN of the Preparer Firm is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit
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).	Incorrect Data	Reject	Form 3	New

R0000-007	The Employer Identification Number (EIN) is invalid or missing.	Incorrect Data	Reject	Form 3	Rule Text Edit & Rule Number Change
R0000-008	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-009	"Tax Year" in the Return Header must equal processing year 2005.	Incorrect Data	Reject	Form 3	Rule Number Change
R0000-010	Tax Period Begin/Ending Date is invalid or missing.	Data Mismatch	Reject	Form 3	Rule Number Change
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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.	Data Mismatch	Reject	Form 3	Rule Number Change